

PRIVATE & CONFIDENTIAL

WATA Chemicals Limited

Audit Report and Audited Financial Statements

For the year ended 30th June 2023

Khan Wahab Shafique Rahman & Co.
CHARTERED ACCOUNTANTS
SINCE 1968



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INDEPENDENT AUDITOR'S REPORT
TO THE SHARE HOLDERS
OF
WATA CHEMICALS LIMITED

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

Qualified Opinion

We have audited the accompanying financial statements of **WATA Chemicals Limited** (the Company), which comprise the statement of financial position as at 30 June 2023, and statement of Profit or Loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of **WATA Chemicals Limited** as at 30 June 2023, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

Basis for qualified Opinion

1. No depreciation was charged on LABSA plant and BCP plant. The management reported that these plants are not in use since 2008. According to IAS 16 (paragraph 55), a company should not cease the depreciation when the assets become idle or is retired from active use unless the asset is fully depreciated. As a result, depreciation was undercharged by Tk. 5,450,625 for this year.
2. The company has revalued its Plant & Machinery and Factory Building in 2008 but has not transferred depreciation on revaluation from Reserves & Surplus to Revaluation Reserve for 04 (four) years from 2008 to 2011. As such consistency was not maintained as per paragraph 34 of IAS 16 "Property, Plant & Equipment". Therefore, retained earnings has been understated and Revaluation reserve has been overstated to the same extent. Moreover, the company has not maintained fixed asset register properly.
3. The company has utilized the Workers Profit Participation Fund (WPPF) as an internal source of financing but has neglected to provide interest for such usage, contravening section 240(3) of the Labor Act 2006, as amended in 2013.



Notably, an amount of Tk. 46,742,224 has been categorized under "Workers Profit Participation Fund" as a current liability, without any corresponding disbursement as employees' benefits to the workers although the company has executed Trust Deeds for the same. This discrepancy points to a transgression of the provisions outlined in the Labor Act 2006, section 242(1), as amended in 2013.

4. While checking Current TAX provision we found that the provision was not calculated properly which leads to shortfall of provision.
5. During the year the company has received BDT 700,200,000 from its directors as loan using Banking Channel to repay Company's bank loan liability and subsequently repaid BDT 313,709,154 to them. While checking we observed that substantial part of amount of repayments were made using cash cheques.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in jurisdictions, and we have fulfilled our other ethical responsibilities in accordance these requirements and with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Emphasis of Matters

- a. We draw attention to Note 33.00, "Earnings Per Share," within the financial statements, which elucidates the rationale behind the decrease in earnings per share (EPS) from BDT 4.05 in the preceding year to BDT 3.03 in the current year. This decline is primarily attributed to the unpredictable market demand fluctuations that occurred during the audit period. Furthermore, as indicated in Note 42.00, there is a noteworthy increase in Net Operating Cash Flow Per Share (NOCFPS), rising from BDT 5.83 to BDT 10.19 mainly due to higher collection of sales and accounts receivables than payments.
- b. We draw attention to Note 51.00, "Contingent Liabilities," found in the notes accompanying the financial statements. It discloses that the Commissioner of Customs Excise and VAT Directorate has raised a claim of Tk. 41,427,896 against the company due to a VAT audit objection. Subsequently, the company has lodged an appeal with the Appellate Tribunal following the payment of Tk. 4,142,790, equivalent to 10% of the claimed amount. As of now, the appeal remains pending in the Appellate Tribunal.
- c. We draw attention to Note 6.00, "Accounts Receivable," where the company has disclosed that the impact of expected credit loss, in accordance with IFRS 9, has not been reflected in the financial statements.
- d. It is pertinent to mention that the company has pledged a fixed deposit receipt (FDR) of BDT 10,000,000 as collateral for the loan procured from IPDC Finance. This FDR functions as a safeguard, serving as collateral against the aforementioned loan, underlining commitment to



fulfilling financial obligations in accordance with the lending agreement entered into with IPDC Finance.

e. In accordance with Section 99 of the Labor Act 2006, as amended in 2013, it is incumbent upon establishments employing a minimum of 100 permanent workers to institute group insurance in accordance with the prescribed regulations. Regrettably, the company has yet to introduce group insurance for its permanent employees, despite employing more than 100 permanent personnel. This points to a non-compliance with the provisions set forth in Section 99 of the Labor Act 2006, as amended in 2013.

Our opinion is not modified in respect of these above matters.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Our audit procedures relating to these matters were designed in the context of our audit of the financial statements as a whole. Our opinion on the financial statements is not modified with respect to any of the key audit matters described below, and we do not express an opinion on these individual matters.

We have determined the following key audit matters to communicate in our report.

Sales

The Key Audit matter

The company has made net sales of Tk. 1,010,976,301 during the year. Sales have increased manifolds due to increased production from the new plant to meet the uprising demand from the customers specially for Sulphuric Acid, Alum Sulphate and LABSA. Recognition of the revenue of WATA has been considered complex due to several types of contracts from both local customers and the government for different products as well as high sales volume comparing to last few years' performances.

There is also a risk that revenue may be overstated due to fraud through manipulation of the invoices, discounts, incentives and rebates recognized resulting from the pressure of management may feel to achieve performance targets.

Please refer to **Note 27.00 "Revenue"** of the notes to the financial statements for relevant details.

How the scope of our audit responded to the key audit matter:

We have reviewed the company's revenue recognition policies, accounting guidelines and disclosures to assess conformity with IFRS 15 "Revenue from Contracts with Customers". We have tested relevant internal control used to ensure the completeness, accuracy and timing of revenue recognized including sales during the year end to ensure cut off has been properly maintained. We have applied analytical and substantive procedures to establish, whether any revenue had been recognized where no corresponding accounts receivable or proceeds have been recorded in the general ledger.



Impairment of property, Plant and equipment

The Key Audit Matter

Property, plant and equipment (PPE) of Tk. 856,207,296 represent about **29.74%** of total assets of the Company which is thus a material items to the financial statements, PPE includes plant and machinery being of total PPE which are sophisticated in nature. Being different in nature, there is a risk whether market value if those assets could materially fall because of non-marketability and arise risk of impairment.

Management's review regarding determination of impairment involves forecasting and discounting future cash flows and estimation of recoverable amounts which are inherently uncertain. This is one of the key judgmental areas that our audit has concentrated on.

Please refer **Note 2.00 "Property, Plant and Equipment (PPE)"** of notes to the financial statements.

How the scope of our audit responded to the key audit matter:

- Reviewed the management's assessment of impairment taking consideration of the future economic benefits of the assets.
- Reviewed the internal control system implemented by management for safeguarding of those assets.
- Tested on sample basis the physical condition of the assets whether the assets become idle, obsolesces, damage and there is a plant to discontinue or restructure the operation to which the assets belongs.
- Assessing the accounting estimates made of the different business models of the company.

Assessing the design of the processes set up to account for the transaction in accordance with the new standard.

Depreciable lives of property, plant and equipment

The key Audit Matter

The company has Tk. **856,207,296** as Written Down Value (WDV) at Property, Plant and Equipment which stands at **29.74%** of its total assets with new acquisitions of Tk. 4,758,920 made during the year. The management reviews the estimated depreciable lives and the residual value of property, plant and equipment annually. It usually the company policy to charge depreciation when property, plant and equipment become available for use as described in note 1.18.07 of the notes to the financial statements. The management has used judgment to ascertain the timing and applicability of depreciation of the property, plant and equipment in few cases.

Depreciable lives of property, plant and equipment have been identified as a key audit matter because it requires the management to exercise significant judgment in relation to the estimate of depreciable lives of the assets considering the nature, timing and likelihood of changes to the

technical factors which may affect the useful life expectancy of the assets and therefore could have a material impact on the depreciation expense for the year.

Please refer to **Note 2 "Property Plant and Equipment"** of the notes to the financial statements for relevant details.

How the scope of our audit responded to the key audit matter:

Our procedures in relation to the depreciable lives of the property, plant and equipment included:

- Testing the key controls over the management's judgment in relation to the accounting estimates of the depreciable lives of property, plant and equipment.

- Assessing the management's estimates on the useful lives of property, plant and equipment with reference to: (1) the consistency with the company's expected consumption pattern of economic benefits embodied in the respective assets and future operating plans including acquisitions and retirements of property, plant and equipment; (2) the comparison to the policies adopted by other comparable entities operating in this area; and (3) consideration of the company's historical experience.

Accounts Receivable

The Key Audit Matter

Accounts receivable BDT 638,848,050 being about **22.19%** of the total assets of the Company is a material item to the financial statements.

There is a significant risk regarding recoverability of the amounts and misstatement of the items. As such, management is required to make judgments in determining whether accounts receivable are being appropriately valued and also need to make sufficient provision for aged accounts receivable, if required.

Please refer **Note 6 "Trade Receivables"** of notes to the financial statements.

How the scope of our audit responded to the key audit matter:

- Tested the operating effectiveness of key controls over accounts receivable.
- Being a part of auditor's responsibility as regarding external confirmation as per ISA 505, we requested for external confirmation.
- Tested on a sample basis the value disclosed according to the reply obtained.

Assessed whether appropriate provisions have been recognized for aged accounts receivable, if required and evaluating management's basis for determining the recoverability.

Taxation & VAT

The key Audit Matter

The Statement of Profit & Loss and Other Comprehensive Income of the company shows amount of Tk. **11,809,619** as tax charged on current year's profit before tax. In the last year the company

has submitted its income tax return under Income Tax Ordinance 1984/Income Tax Act 2023. Assessment orders since Assessment year 2022-2023 is yet to be finalized for which additional tax charges may be imposed. Moreover, the company has tax & VAT positions including matters under dispute which involves significant judgment to determine the possible outcome of these disputes.

Given the company's exposure to complex tax issues, the high level of management judgment in estimating the amounts provision for tax and involvement with regulatory authorities, taxation was considered to be a key audit matter.

Please refer to **Note 24.00 "Provision for Taxation"** and **Note 15.00 "Deferred Tax Liability"** to the financial statements for relevant disclosures regarding calculation and disclosure of taxation.

How the scope of our audit responded to the key audit matter:

We particularly focused on the impact of changes in tax regulations for provisions of the latest Finance Act. To assess whether the tax provision was appropriately recognized, we conducted interviews with the company's tax personnel in order to assess the taxable income of the company. We re-performed the calculations made by the management regarding tax liabilities to ensure compliance with the provisions of Income Tax Ordinance, 1984/ Income Tax Act 2023 and checked the arithmetical accuracy of the calculations. We reviewed the latest returns and assessment orders and confirmed whether any adjustments were needed in the provisions. We also carefully reviewed for any contingent liabilities to be included in the financial statements in this regard.

We also obtained an understanding, evaluated the design and tested the operational effectiveness of the Company's key controls over the recognition and measurement of deferred tax liabilities and the assumptions used thereon. We assessed key assumptions, controls, recognition and measurement of deferred tax assets. We also assessed the appropriateness of presentation of disclosures against IAS 12 "Income Tax".

Other Information

Management is responsible for the other information. The other information comprises all of the information other than the financial statements and our 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 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.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the Company.



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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 2020 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 Wata Chemicals Limited 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 WATA Chemicals Limited or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company'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 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 on the basis of 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management but not for the purpose expressing an opinion on the effectiveness of the company's internal control.



- 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 company'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 company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the company's financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations, we also report the following:

- a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- b) in our opinion, proper books of accounts as required by law have been kept by the company so far as it appeared from our examination of these books;



- c) the statements of financial position and statements of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of accounts and returns.
- d) The expenditure incurred and payments made were for the purposes of the company's business.

Dated, Dhaka **26 OCT 2023**

Khan Wahab Shafique Rahman & Co.
Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Faruk Ahmed FCA
Partner
ICAB Enrollment No: 1591
Firm Reg. No.: 11970 E.P.
DVC: 2310261591AS364299



WATA CHEMICALS LIMITED

Statement of Financial Position

As at 30th June, 2023

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
ASSETS			
NON-CURRENT ASSETS		1,827,685,535	1,747,568,114
Property, Plant and Equipment (PPE)	2.00	856,207,296	896,188,486
Capital Work-in-Progress (CWIP)-BMRE	3.00	966,857,528	845,988,799
Right-of-Use (ROU) Asset	4.00	4,620,711	5,390,830
CURRENT ASSETS		1,051,766,552	1,097,216,697
Inventories	5.00	202,008,069	174,092,613
Trade Receivables	6.00	638,848,050	627,414,177
Advance Income Tax	7.00	64,871,672	35,976,756
Advances, Prepayments & Deposits	8.00	139,877,939	248,613,909
Cash & Cash Equivalents	9.00	6,160,822	11,119,242
TOTAL ASSETS		2,879,452,087	2,844,784,812
SHAREHOLDER'S EQUITY & LIABILITIES			
SHAREHOLDER'S EQUITY		926,534,701	906,918,960
Share Capital	10.00	148,226,180	148,226,180
Share Premium	11.00	32,400,000	32,400,000
Revaluation Reserve	12.00	383,978,224	390,090,087
Retained Earnings	13.00	361,930,296	336,202,693
LIABILITIES			
NON-CURRENT LIABILITIES		471,159,308	557,534,096
Long Term Loan	14.00	420,158,273	502,631,077
Deferred Tax Liability	15.00	46,746,254	49,932,717
Lease Liability	16.00	4,254,781	4,970,302
CURRENT LIABILITIES		1,481,758,079	1,380,331,756
Bank Overdraft & Loans	17.00	859,253,631	1,162,301,848
Current Portion of Long Term Loan	18.00	143,988,778	116,930,416
Short Term Loan (Unsecured, Loan from Directors)	19.00	388,944,249	2,453,403
Lease Liability	16.00	715,521	656,441
Trade Payables	20.00	747,160	8,502,742
Deposit against Sales	21.00	-	-
Liabilities for Expenses	22.00	26,721,201	24,422,127
Workers Profit Participation Fund & Welfare Fund	23.00	46,742,224	44,117,864
Provision for Taxation	24.00	11,809,919	18,198,265
Unclaimed Dividend Account	25.00	2,835,397	2,748,651

Particulars	Notes	Amount in Taka	
		30-Jun-23	30-Jun-22
TOTAL LIABILITIES		1,952,917,387	1,937,865,852
TOTAL SHAREHOLDER'S EQUITY & LIABILITIES		2,879,452,087	2,844,784,812
Net Assets Value (NAV) Per Share in Taka		26.00	62.51
			61.18

The annexed notes 1 to 54 and schedule 1 to 11 from an integral part of these financial statements.



Razi Uddin Ahmed
Chairman



Md. Nazrul Islam
Managing Director



A.H.M. Abdullah
Director



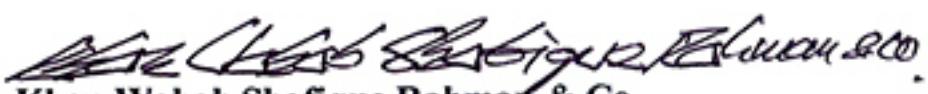
Md. Ali Ahsan
Chief Finance Officer



Shamsul Huq
Company Secretary

Dated, Dhaka **26 OCT 2023**

Subject to our separate report of even date.



Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Faruk Ahmed FCA
Senior Partner
ICAB Enrollment No: 1591
Firm Reg. No.: 11970 E.P.
DVC: **2310261591AS364299**



WATA CHEMICALS LIMITED
Statement of Profit or Loss & Other Comprehensive Income
For the Period Ended 30th June 2023

Particulars	Notes	Amount in Taka	
		2022-2023	2021-2022
Revenue (Net of VAT)	27.00	1,010,976,301	953,804,600
Cost of Sales	28.00	(728,312,418)	(674,667,049)
Gross Profit		282,663,882	279,137,551
Administrative, Selling and Distribution Expenses	29.00	(86,867,348)	(68,569,557)
Operating Profit		195,796,535	210,567,995
Finance Expenses	30.00	(143,505,161)	(129,909,518)
Non Operating Income	31.00	2,820,180	4,265,360
Profit before contribution to WPPF & Welfare Fund		55,111,554	84,923,837
Contribution to WPPF & Welfare Fund		(2,624,360)	(4,043,992)
Profit before Tax		52,487,194	80,879,845
Income Tax Expenses	32.00	(7,500,568)	(20,921,726)
Profit after Tax		44,986,626	59,958,120
Other Comprehensive Income / Expenses			
Deferred Tax on Revaluation of PPE		(1,122,587)	(1,226,325)
Total Comprehensive Income		43,864,039	58,731,795
Earning Per Share (EPS) in Taka	33.00	3.03	4.05

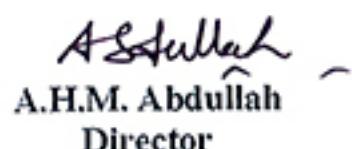
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Razi Uddin Ahmed
Chairman



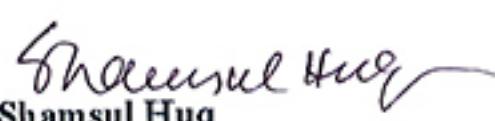
Md. Nazrul Islam
Managing Director



A.H.M. Abdullah
Director



Md. Ali Ahsan
Chief Finance Officer



Shamsul Huq
Company Secretary

Subject to our separate report of even date.

Dated, Dhaka 26 OCT 2023




Khan Wahab Shafique Rahman & Co.
Chartered Accountants
Signed by: Faruk Ahmed FCA
Senior Partner
ICAB Enrollment No: 1591
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WATA CHEMICALS LIMITED
Statement of Changes in Equity
For the Period Ended 30th June 2023

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Total
Balance as at 01 July 2022	148,226,180	32,400,000	390,090,087	336,202,693	906,918,960
Profit after Tax during the period	-	-	-	44,986,626	44,986,626
Cash dividend for the year 21-22	-	-	-	(24,248,298)	(24,248,298)
Adj. of Realized Depreciation on Revaluation	-	-	(4,989,276)	4,989,276	-
Deferred Tax on Revaluation transferred to Revaluation Reserve	-	-	(1,122,587)	-	(1,122,587)
Balance as at 30th June 2023	148,226,180	32,400,000	383,978,224	361,930,296	926,534,701

Statement of Changes in Equity
For the Period Ended 30th June 2022

Particulars	Amount in Taka				
	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Total
Balance as at 01 July 2022	148,226,180	32,400,000	396,766,745	315,262,094	892,655,019
Profit after Tax during the period	-	-	-	59,958,120	59,958,120
Cash dividend for the year 20-21	-	-	-	(44,467,854)	(44,467,854)
Adj. of Realized Depreciation on Revaluation	-	-	(5,450,333)	5,450,333	-
Deferred Tax on Revaluation transferred to Revaluation Reserve	-	-	(1,226,325)	-	(1,226,325)
Balance as at 30th June 2022	148,226,180	32,400,000	390,090,087	336,202,693	906,918,960

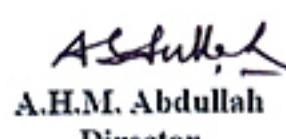
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Razi Uddin Ahmed
Chairman



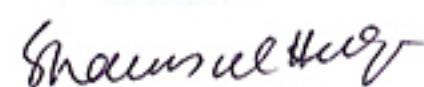
Md. Nazrul Islam
Managing Director



A.H.M. Abdullah
Director



Md. Ali Ahsan
Chief Finance Officer



Shamsul Huq
Company Secretary



WATA CHEMICALS LIMITED
Statement of Cash Flows
For the Period Ended 30th June 2023

Particulars	Notes	Amount in Taka	
		2022-2023	2021-2022
Cash Flows from Operating Activities:			
Cash receipts from Customers and others	34.00	1,212,031,321	900,553,142
Cash paid to Suppliers and others	35.00	(631,474,969)	(435,812,218)
Cash paid to employees and for expenses	36.00	(281,508,392)	(248,482,817)
Cash paid for VAT & Tax	37.00	(148,025,624)	(129,862,681)
Net Cash (used in)/generated from Operating Activities (A)		151,022,336	86,395,426
Cash Flows from Investing Activities:			
Acquisition of Fixed Assets	38.00	(125,627,649)	(61,576,115)
Paid of Lease Liability	38.00	(715,521)	(1,069,241)
Net Cash (used in)/generated from Investing Activities (B)		(126,343,170)	(62,645,356)
Cash Flows from Financing Activities:			
Loan Received	39.00	452,595,673	77,529,603
Loan Repayment	40.00	(424,567,485)	(58,436,982)
Dividend Paid	41.00	(24,161,552)	(44,450,548)
Net Cash (used in)/generated from financing activities (C)		3,866,635	(25,357,927)
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		28,545,801	(1,607,857)
Effect of movements in exchange rate on cash held		(33,504,222)	(18,641,248)
Opening Cash & Cash Equivalents		11,119,242	31,368,347
Closing Cash & Cash Equivalent at Reporting Date		6,160,822	11,119,242
Net Operating Cash Flow Per Share (NOCFPS) in Taka	42.00	10.19	5.83

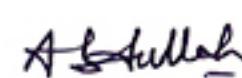
The annexed notes 1 to 54 and schedule 1 to 11 from an integral part of these financial statements.



Razi Uddin Ahmed
Chairman



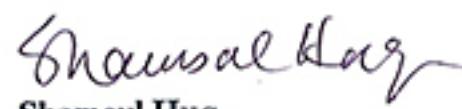
Md. Nazrul Islam
Managing Director



A.H.M. Abdullah
Director



Md. Ali Ahsan
Chief Finance Officer



Shamsul Huq
Company Secretary



WATA CHEMICALS LIMITED
Notes to the Financial Statements
As at and for the period ended 30 June 2023

1.00.00 Reporting Entity

1.01.00 Company Profile

"WATA CHEMICALS LIMITED" hereinafter referred as to the Company was incorporated in Bangladesh on August 19, 1981 under Companies Act, 1913 (Subsequently amended in 1994). Its shares are listed with Dhaka Stock Exchange Limited since 1992 & Chittagong Stock Exchange Limited since 1997.

The registered office of the company is at 17/B, Monipuripara (3rd Floor), Sangshad Avenue, Dhaka-1215. Its factory is situated at Murapara, Rupgonj, Narayangonj, Bangladesh.

1.02.00 Nature of Business

The Company produces Alum, Zinc Sulphate, Magnesium Sulphate, Sulphuric Acid, Basic Chrome Powder (BCP) and Linear Alkyl Benzene Sulphonic Acid (LABSA) for 100% local consumption.

1.03.00 Basis of Preparation of the Financial Statements

1.03.01 Statement of Compliance

In accordance with the requirement of the gazette notification issued by The Financial Reporting Council (FRC) on 22 November 2020, the financial statements have been prepared in accordance with International Financial Reporting Standards (IFRSs)

The Company also complied with the requirements of following laws and regulations from various Government bodies:

- i. Bangladesh Securities and Exchange Rules 1987;
- ii. The Companies Act, 1994;
- iii. The Income Tax Act, 2023; and
- iv. The Value Added Tax and Supplementary Duty Act, 2012.

The title and format of this financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act, 1994. However, such differences are not material and in the view of management, IFRS format gives a better presentation to the shareholders.

According to the International Accounting Standards (IAS)-1 "Presentation of Financial Statements" the complete set of Financial Statements includes the following components":

- i. Statements of Financial Position as at **30 June 2023**
- ii. Statement of Profit or Loss and Other Comprehensive Income for the year ended **30 June 2023**
- iii. Statement of Changes in Equity for the year ended **30 June 2023**
- iv. Statement of Cash Flows for the year ended **30 June 2023**
- v. Notes to the Financial Statements and Other Explanatory Information

1.03.02 Authorisation for Issue

This financial statement is authorised for issue by the Board of Directors in its Board of Directors meeting for the year 2022-2023 held on **26 October, 2023**.



1.03.03 Reporting Period

These financial statements of the Company covers a period from **01 July 2022 to 30 June 2023**. Here, year ended means period ended and period ended means year ended.

1.03.04 Comparative and Reclassification

Comparative information has been disclosed for all numerical, narrative and descriptive information where it is relevant for understanding of the current period financial statements. Comparative figures have been rearranged/reclassified wherever considered necessary, to ensure better comparability with the current period financial statements and to comply with relevant IFRSs.

1.03.05 Functional and Presentation Currency

This financial statements are presented in Bangladeshi Taka (Taka/TK/BDT) which is the Company's functional and presentation currency. All amounts have been rounded off to the nearest integer.

1.03.06 Use of judgements and estimates

In preparing this financial statement, management has made judgements, estimates and assumptions 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 estimates are recognised prospectively.

a) Judgements

Information about judgements related to lessee accounting under IFRS 16 made in applying accounting policies that have the most significant effects on the amounts recognised in the financial statements is described in note 4.

b) Assumptions, Estimation and Uncertainties

Information about assumptions and estimation uncertainties at **30 June 2023** that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities in the next financial year is included in the following notes:

Note 02: Property, Plant and equipment

Note 05: Inventory

Note 24: Current Tax Liabilities

Note 15: Deferred Tax Liabilities

Note 51: Contingent Liabilities

1.04.00 Basis of Measurement

Measurement is the process of determining the monetary amounts at which the elements of the financial statements are to be recognized and carried in the financial statements. The measurement basis adopted by the Company is historical cost except for plant & machinery & equipment, building, land & land development and other assets which are stated in accordance with the policies mentioned in the respective notes.

1.05.00 Going Concern

When preparing financial statements, management makes an assessment of the Company's ability to continue as a going concern. The Company have prepared financial statements on a going concern basis. In spite of working capital constant, the Company has adequate resources to continue in operation for the foreseeable future. For this reasons the directors continue to adopt going concern basis in preparing the financial statements.

1.06.00 Accrual Basis of Accounting

The Company prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the Company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework.

1.07.00 Materiality and Aggregation

The Company presents separately each material class of similar items. The Company presents separately items of a dissimilar nature or function unless they are immaterial. Financial statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

1.08.00 Statement of Cash Flows

Cash Flow Statement is prepared in accordance with IAS 7-"Statement of Cash Flows". The Statement shows the structure of changes in cash and cash equivalents during the financial year. Statement of Cash Flows is prepared principally in accordance with IAS-7 "Cash Flow Statement" and the cash flow from the operating activities have been presented under direct method, paragraph 19 of IAS-7 which provides that "Enterprises are Encouraged to Report Cash Flow from Operating Activities Using the Direct Method".

1.09.00 Statement of Changes in Equity

Statement of Changes in Equity has been prepared in accordance with IAS 1 -"Presentation of Financial Statements".

1.10.00 Changes in Accounting Policies

The company changes its accounting policy only if the change is required by a IFRS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the company financial position, financial performance or cash flows. Changes in accounting policies is made through retrospective application by adjusting opening balance of each affected components of equity i.e. as if new policy has always been applied.

1.11.00 Changes in Accounting Estimates

Estimates arise because of uncertainties inherent within them, judgment is required but this does not undermine reliability. Effect of changes of accounting estimates is included in profit or loss account. The preparation of the financial statements are in conformity with IFRS requires the use of certain critical accounting estimates. It also requires management to exercise its judgment in the process of applying the Company's accounting policies.

1.12.00 Segment Reporting

No segmental reporting is applicable for the company as required by IFRS 8: "Operating Segments" as the company operates in a single industry segment and within a single geographical territory.

1.13.00 Summary of Significant Accounting Policies

Accounting policies are determined by applying the relevant IFRS. Where there is no available guidelines of of IFRS, management uses its judgment in developing and applying an accounting policy that results in information that is relevant and reliable. The company selects and applies its accounting policies for a period consistently for similar transactions, other events and conditions,

unless a IFRS or specifically requires or permits categorization of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently in all material respects to all periods presented in these financial statements.

1.14.00 Foreign Currency Transaction

Transactions in foreign currencies are translated to the respective functional currency (BDT) of the company at exchange rates at the date of the transactions. Monetary assets and liabilities denominated in foreign currencies at the reporting date are retranslated to the functional currency at the exchange rates ruling at the statement of financial position date. Non-monetary assets and liabilities denominated in foreign currencies, stated at historical cost, are translated into (BDT) at the exchange rate ruling at the date of transaction. Foreign exchange differences arising on translation are recognised in the statement of profit or loss & other comprehensive income.

1.15.00 Revenue Recognition

The core principle of IFRS 15 is that an entity will recognise revenue to depict the transfer of promised goods or services to customers in an amount that reflects the consideration to which the entity expects to be entitled in exchange for those goods or services. This core principle is delivered in a five-step model framework as follows;

- i. Identify the contract(s) with a customer
- ii. Identify the performance obligations in the contract
- iii. Determine the transaction price
- iv. Allocate the transaction price to the performance obligations in the contract
- v. Recognise revenue when (or as) the entity satisfies a performance obligation. However, the company has complied with the applicable requirements of IFRS 15 in recognizing revenue.

Moreover, the entity assesses whether it transfers control over time by following prescribed criteria for satisfying performance obligation. If none of the criteria is met then the entity recognizes revenue at point of time at which it transfers control of the goods to the customer.

Revenue is measured net of value added tax, trade discount, returns and allowances (if any). In case of cash delivery, revenue is recognised when delivery is made and cash is received by the Company

1.16.00 Financial Instruments

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Recognition and Initial Measurement

Trade receivables and debt securities issued are initially recognised when they are originated. All other financial assets and financial liabilities are initially recognised when the Company becomes a party to the contractual provisions of the instrument.

A financial asset (unless it is a trade receivable without a significant financing component) or financial liability is initially measured at fair value plus, for an item not at Fair value through profit or loss (FVTPL), transaction costs that are directly attributable to its acquisition or issue. A trade receivable without a significant financing component is initially measured at the transaction price.

Classification and Subsequent Measurement

Financial Assets

On initial recognition, a financial asset is classified as measured at:

- Amortised Cost;
- FVOCI – debt investment; and
- FVOCI – Equity Investment; or FVTPL.

Financial liability

All financial liabilities are recognised initially on the transaction date at which the Company becomes a party to the contractual provisions of the liability. The Company derecognises a financial liability when its contractual obligations are discharged or cancelled or expired. Financial liabilities include trade and other payables etc.

1.17.00 Cash and Cash Equivalents

Cash and cash equivalents include notes and coins in hand and at bank, which are not ordinarily susceptible to change in value. For the purpose of Statement of Financial Position and Statement of Cash Flows, Cash in Hand and Bank balances represent cash and cash equivalents considering the IAS-1 “Presentation of Financial Statements” and IAS-7 “Statement of Cash Flows”, which provide that Cash and Cash equivalents are readily convertible to known amounts of Cash and are subject to an insignificant risk of changes in value and are not restricted as to use.

1.18.00 Non-current Assets [Property, Plant & Equipment and Intangibles]

1.18.01 Recognition

The cost of an item of property, plant and equipment is recognized as an asset if, and only if, it is probable that future economic benefits will flow to the Company and the cost of the item can be measured reliably.

1.18.02 Measurement at Recognition

An item of property, plant and equipment that qualifies for recognition as an asset is measured at its cost. The cost of an item of property, plant and equipment is the cash price equivalent at the recognition date. The cost of a self-constructed asset is determined using the same principles as for an acquired asset.

1.18.3 Elements of Costs and Subsequent Costs

Cost includes purchase price (including import duties and non-refundable purchase taxes), directly attributable costs to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management and the initial estimate of the cost of dismantling and removing the item and restoring the site on which it is located. Costs of day to day servicing (repairs and maintenance) are recognized as expenditure as incurred. Replacement parts are capitalized, provided the original cost of the items they replace is derecognized.

1.18.04 Measurement of Property, Plant & Equipment after Recognition

Cost model

After recognition as an asset, an item of property, plant and equipment shall be carried at its cost less any accumulated depreciation.

Revaluation model

The revaluation model requires an asset, after initial recognition, to be measured at a revalued amount, which is its fair value less subsequent accumulated depreciation.

Where an asset's carrying amount is increased as a result of a revaluation, the increase is recognized in equity under the heading of revaluation reserve. However, the increase is recognized in statement of profit or loss & other comprehensive income to the extent that it reverses a revaluation decrease of the same asset previously recognized in statement of profit or loss & other comprehensive income.

Where an asset's carrying amount is decreased as a result of a revaluation, the decrease is recognized in statement of profit or loss & other comprehensive income. However, the decrease is recognized in equity to the extent of any credit balance existing in the revaluation reserve in respect of that asset. The decrease recognized in equity reduces the amount accumulated under the heading of revaluation reserve.

The revaluation reserve included in equity in respect of an item of property, plant and equipment is transferred directly to retained earnings when the asset is derecognized. However, some of the surplus is transferred as the asset is used by the Company. In such a case, the amount of the revaluation reserve transferred would be the difference between depreciation based on the revalued carrying amount of the asset and depreciation based on the asset's original cost.

1.18.05 Derecognition of Property, Plant and Equipment

The carrying amount of an item of property, plant and equipment is derecognized on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from the derecognition of an item of property, plant and equipment is included as other income in profit or loss when the item is derecognized.

1.18.06 Impairment of Assets

Entity applies periodic review to ensure that its assets are carried at no more than their recoverable amount. Which is hunger of an asset's or Cash generating unit's fair value less costs to sell and its value in use as prescribed in IAS36 "Impairment of Assets". However, the company has measured the carrying amount of non-financial assets considering possible impairment of assets and performed the impairment testing of assets under the scope of International Accounting Standards (IAS) 36 at the reporting date. In conducting asset impairment testing, the company has considered all the non-current assets under the scope of Impairment as single cash generating unit and Value in Use has been considered as its recoverable value. However, no impairment loss has been made on such assets in its financial statements for the year ended 30 June 2023 as the carrying amount of assets or its cash-generating unit did not exceed its recoverable amount.

1.18.07 Depreciation

The depreciation charge for each period is recognized in statement of profit or loss & other comprehensive income unless it is included in the carrying amount of another asset. Depreciation of an asset begins when it is installed and available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale and the date that

the asset is derecognized. Depreciation has been charged using Reducing Balance Method (RBM) on additions from the date of acquisition, when the related assets are put into use and no depreciation is charged on assets disposed of during the year. Expenditure for maintenance and repairs are expensed, major replacements, renewals and betterment are capitalized.

Depreciation is calculated based on the cost/revalued amount of items of fixed assets [property, plant & equipment] less their estimated residual values using reducing balance method (RBM) over their useful lives and recognized in statement of profit or loss & other comprehensive income. Land is not depreciated. Rates of depreciation considering the useful life of respective assets are as follows:

Particulars	Rate
Plant & Machinery	10%
Factory Building	5%
Boundary Wall	15%
Motor Vehicles and Bi-cycle	10%
Furniture & Fixtures	10%
Office Equipments	10%
Laboratory Equipments	15%
Computer	10%
Generator	10%

Depreciation has been charged to Statement of Profit or Loss and other Comprehensive Income consistently.

1.19.00 Valuation of Inventories

Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale or in the form of materials or supplies to be consumed in the production process. Inventories are stated at the lower of cost or net realizable value in compliance to the requirements of Para 10 of IAS-2. Costs including an appropriate portion of fixed and variable overhead expenses are assigned inventories by the method most appropriate to the particular class of inventory. Net realizable value represents the estimated selling price for the inventories less all estimated cost of completion and cost necessary to make the sale. Item wise valuation is as follows:

Category of Inventories	Basis of Valuation
Raw & Packing Materials	At Weighted average cost
Work-in Progress	At Weighted average cost
Finished Goods	At Weighted average cost

1.20.00 Other Provisions, Accruals and Contingencies

1.20.01 Recognition of Provisions, Accruals and Contingencies

A provision is recognized when the Company has a present obligation (legal or constructive) as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; a reliable estimate can be made of the amount of the obligation. Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amount due to employees.

1.20.02 Measurement of Provision

The amount recognized as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

1.21.00 Workers' Profit Participation Fund (WPPF) & Welfare Fund

As per Bangladesh Labour Law, 2006 as amended in 2013 all companies fall within the scope of WPPF (which includes Company) are required to provide 5% of its profit after charging such expense to their eligible employees within the stipulated time. As required by Law, the Company has maintained WPPF and kept sufficient provision against profit participation fund.

1.22.00 Taxation

The tax expense for the period comprises current tax and deferred tax. Tax is recognized in the statement of profit or loss & other comprehensive income, except in the case it relates to items recognized directly in equity.

1.22.01 Current Tax

Current tax is the expected tax payable on the taxable income for the year, using tax rates enacted or substantially enacted at the reporting date and any adjustment to the tax payable in respect of previous years. Provision for current income tax has been made on taxable income of the company as per following rates: The Company is "Publicly Traded Company" as per the Finance Act, 2023 and the rate of Minimum tax applicable is .60%.

Type of Income	2022-2023	2021-22
Business income	22.50%	22.50%
Capital gain	10% to 15%	10% to 15%
Minimum Tax	0.60%	0.60%

1.22.02 Deferred Tax

Deferred tax is recognized on differences between the carrying amounts of assets and liabilities in the financial statements and the corresponding tax bases used in the computation of taxable profit and are accounted for using the Statement of Financial Position as liability method. Deferred tax liabilities are generally recognized for all taxable temporary differences and deferred tax assets are generally recognized for all deductible temporary differences to the extent that it is probable that taxable profits will be available against which those deductible temporary differences can be utilized.

Principles of Recognition

Deferred tax is recognized as income or an expense amount within the tax charge, and included in the net profit or loss for the period. Deferred tax relating to items dealt with directly in equity is recognized directly in equity.

1.23.00 Share Capital and Reserves

1.23.01 Capital

Authorized Capital

Authorized Capital is the maximum amount of share capital that the Company is authorized to raise as per its Memorandum and Articles of Association.

Paid-up Capital

Paid-up Capital represents total amount of shareholders' capital that has been paid in full by the shareholders. Shareholders are entitled to receive dividend as approved from time to time in the Annual General Meeting.

1.23.02 Share Premium

Premium received amounting of Tk. 32,400,000 as against 162,000 ordinary share of Tk. 200 each of the share in the year 1997.

The Share Premium shall be utilized in accordance with provisions of the Companies Act, 1994 and as directed by the Securities and Exchange Commission in this respect. The section 57 of the Companies Act, 1994 provides that the Company may apply the Share Premium Account as follows:

- i. in paying up un-issued shares of the Company to be issued to members of the Company as fully paid bonus shares;
- ii. in amortized off the preliminary expenses of the Company;
- iii. in amortized off the expenses or the commission paid or discount allowed on any issue of shares or debentures of the Company; and
- iv. in providing for the premium payable on the redemption of any redeemable preference shares or of any debenture of the Company.

1.23.03 Assets Revaluation Reserve

This represents the difference between the book value and the re-valued amount of Building and other Construction and Plant & Machineries of the Company as assessed by professional valuers in the year 2008. The reserve is not distributable.

1.24.00 Expenses

1.24.01 Management and Other Expenses

Expenses incurred by the Company are recognized on an accrual basis.

1.25.00 Earnings Per Share (EPS)

Measurement

The Company calculates basic earnings per share amounts for profit or loss attributable to ordinary equity holders of the parent entity. Basic earnings per share is calculated by dividing profit or loss attributable to ordinary equity holders of the entity (the numerator) by the weighted average number of ordinary shares outstanding (the denominator) during the period.

Presentation

The Company presents in the statement of profit or loss and comprehensive income earnings per share. The Company present earnings per share with equal prominence for all periods presented. The Company presents earnings per share, even if the amounts are negative (i.e. a loss per share).

1.26.00 Employee Benefits

According to para-05 of IAS 19, employee benefits are given below :

a) Short-term Employee Benefits

- i) Paid Wages, Salaries and no Social Security Contributions;
- ii) Paid 20 (Twenty) days Annual (Casual Leave), 14 (Fourteen) days Medical (Sick Leave), 06 (Six) days Earn Leave, 120 (One Hundred Twenty) days Maternity Leave and General Holidays as per Govt declaration;
- iii) Paid Festival Bonuses and 05 (Five) percent WPPF (Workers Profit Participation Fund) as profit-sharing; and
- iv) No non-monetary benefit for current employees except lunch facility and accidental medical facilities at work station.



b) Post-employment Benefits

- i) No retirement benefit; and
- ii) No other post employment benefits such as post-employment life insurance and post-employment medical care.

c) Other Long-term Employee Benefits, such as the followings

- i) No long-term paid absences such as long-service leave or sabbatical leave;
- ii) No jubilee or other long-service benefits; and
- iii) No long-term disability benefits; and

d) Termination Benefits

No termination benefits but paid onetime financial benefit due to death of any employee on the basis of financial condition of employee but not less than 06 (six) months salary avail in the last month.

1.27.00 Leases

Implementation of IFRS 16 and its relevant assumptions and disclosures IFRS 16: "Leases" has come into force on 1 January 2019, as adopted by the Institute of Chartered Accountants of Bangladesh (ICAB). Wata Chemicals Limited applied IFRS 16 where the Company measured the lease liability at the present value of the remaining lease payments, discounted it using incremental borrowing rate at the date of initial application, and recognised a right-of-use asset at the date of the initial application on a lease by lease basis.

Right-of-use assets

The Company recognises right-of-use assets at the date of initial application of IFRS 16. Right-of-use assets are measured at cost, less any accumulated depreciation. Right-of-use asset is depreciated on a straight-line basis over the lease term. The right-of-use asset is presented under property, plant and equipment.

Lease liabilities

At the commencement date of the lease, the Company recognises lease liability measured at the present value of lease payments to be made over the lease term using incremental borrowing rate of 9% at the date of initial application. Lease liability is measured by increasing the carrying amount to reflect interest on the lease liability, reducing the carrying amount to reflect the lease payments.

Interest on the lease liability in each period during the lease term shall be the amount that produces a constant periodic rate of interest on the remaining balance of the lease liability.

However, the Company has only lease agreement for rental its Head Office with the Landlord for 10 years with effect from 01 July 2019 has been considered for lease as IFRS 16 and recognized in the financial statements accordingly.

1.28.00 Compliance with Financial Reporting Standards as Applicable in Bangladesh

The Companies complied, as per Para 12 of Securities & Exchange Rule 1987, with the following International Accounting Standards (IASs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) and Financial Reporting Council (FRC) in preparing the financial statements of the Company subject to departure where we have followed :



SN	Standard Number	Title of Standards	Compliance Status
01	IAS 01	Presentation of Financial Statements	Complied
02	IAS 02	Inventories	Complied
03	IAS 07	Statement of Cash Flows	Complied
04	IAS 08	Accounting Policies, Changes in Accounting Estimates and Errors	Complied
05	IAS 10	Events after the Reporting Period	Complied
06	IAS 12	Income Taxes	Complied
07	IAS 16	Property, Plant & Equipment	Complied
08	IAS 19	Employee Benefits	Complied
09	IAS 23	Borrowing Costs	Complied
10	IAS 24	Related Party Disclosures	Complied
11	IAS 33	Earnings per Share	Complied
12	IAS 36	Impairment of Assets	Complied
13	IAS 37	Provisions, Contingent Liabilities and Contingent Assets	Complied
14	IFRS 9	Financial Instruments	Complied
15	IFRS 15	Revenue from Contracts with	Complied
16	IFRS 16	Leases	Complied

1.29.00 Standards issued but not yet effective

In January 2018, the Institute of Chartered Accountants of Bangladesh (ICAB) has adopted International Financial Reporting Standards issued by the International Accounting Standards Board as IFRSs. As the ICAB previously adopted such standards as Bangladesh Financial Reporting Standards without any modification, this adoption does not have any impact on the financial statements of the Company.

A number of new standards are effective for annual periods beginning after 1 April 2020 and earlier application is permitted; however, the Company has not early adopted the new or amended standards in preparing this financial statements.

The following amended standards and interpretations are effective from 1 April 2020.

- Amendments To References To Conceptual Framework in IFRS Standards.
- IFRS 17: Insurance Contracts.
- IAS 01 and IAS 08: Definition of Material
- IAS 01: Classification of Liabilities as Current or Non-current
- IAS 16: Proceeds before Intended Use
- IAS 37: Costs of Fulfilling a Contract
- IFRS 9: Fees in the '10 per cent' test for derecognition of financial liabilities
- IAS 41: Taxation in fair value measurements
- IAS 08: Definition of Accounting Estimates



	Amount in Taka	
	30-Jun-23	30-Jun-22
2.00 Property, Plant & Equipment (PPE)		
At Cost / Revalued:		
Opening Balance	1,399,152,639	1,397,455,075
Add: Addition during the year	4,758,920	1,697,564
Less: Disposal during the year	-	-
	1,403,911,559	1,399,152,639
Depreciation:		
Opening Balance	502,964,153	453,988,697
Add: Depreciation charged during the year	44,740,109	48,975,456
Less: Disposal during the year	-	-
	547,704,263	502,964,153
Written Down Value as on Closing Date	856,207,296	896,188,486
The details has been shown in "Schedule-01".		
3.00 Capital Work-In-Progress (CWIP)-BMRE		
Opening Balance	845,988,799	786,110,248
Add: Addition during the year	120,868,729	59,878,551
Less: Adjustment / Transfer to Non-current Assets	966,857,528	845,988,799
Closing Balance	966,857,528	845,988,799
N.B. It is to be noted that BMRE Project cost will be capitalized after successfully completion of test Production in compliance with the relevant IAS/IFRS.		
4.00 Right-of-Use (ROU) Asset		
Cost		
Opening Balance	7,701,189	7,701,189
Add: Addition during the year	-	-
	7,701,189	7,701,189
Depreciation		
Opening Balance	2,310,359	1,540,239
Add: Depreciation charged during the year	770,119	770,120
	3,080,478	2,310,359
Written Down Value as on closing Date	4,620,711	5,390,830
5.00 Inventories		
Raw Materials Stock	61,061,861	74,385,513
Finished Goods Stock	17,465,963	8,923,112
Materials-In-Transit	Note: 5.01	120,856,431
Stores & Spares	Note: 28.02	2,623,814
		202,008,069
		174,092,613
Raw Materials (M. Ton)	2,002.812	1,282.447
Finished Goods (M. Ton)	918.165	435.365
Total (M. Tons)	2,920.977	1,717.812
a) Raw materials stock with quantity and value are shown in "Schedule-02". b) Finished goods stock with quantity and value are shown in "Schedule-03".		
5.01 Materials-In-Transit		
LC Margin Account	115,562,219	65,072,946
Lc No - 108123010301 (200 MT Hydrate)	4,421,538	-
Lc No - 108123010405 (1000 MT Sulphur)	151,518	-
Lc No - 108123010452 (1000 MT Sulphur)	129,529	-
Lc No - 120223010326 (1000 MT Sulphur)	159,392	-
Lc No - 120223010327 (500 MT Hydrate)	117,898	-
Lc No - 120223010340 (500 MT Hydrate)	180,951	-
Lc No - 120223010341 (1000 MT Sulphur)	133,386	-
Lc No - 0121020320 (3000 MT Sulphur)	-	(13,750)



	Amount in Taka	
	30-Jun-23	30-Jun-22
Lc No - 0122020005 (2000 MT Sulphur)	-	(44,000)
Lc No - 0122010125 (500 MT Sulphur)	-	151,138
Lc No - 0122010192 (500 MT Sulphur)	-	1,517,638
Lc No - 0122020020 (1000 MT Sulphur)	-	164,619
Lc No - 0122020055 (550 MT Sulphur)	-	(11,000)
Lc No - 0122020061 (1000 MT Sulphur)	-	17,254
Lc No - 0122020100 (945.20 MT Sulphur)	-	33,097,844
Lc No - 0121020102 (1000 MT Sulphur)	-	114,540
Lc No - 0122020105 (1000 MT Sulphur)	-	(22,000)
Lc No - 0122020130 (1000 MT Hydrate)	-	(13,287,527)
Lc No - 0122020133 (1000 MT Hydrate)	-	2,168,610
Lc No - 0122020153 (1000 MT Hydrate)	-	541,922

120,856,431	89,468,233
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6.00 Trade Receivables

Opening Balance	627,414,177	435,570,160
Add: Sales during the year	1,113,214,543	1,040,308,738
	1,740,628,720	1,475,878,898
Less: Received during the year	(1,101,780,669)	(848,464,722)
Closing Balance	638,848,050	627,414,177

(a) Name wise Accounts receivable are shown in **Schedule-05**.

(b) Classification schedule as required by schedule XI of Companies Act 1994 is as follows:

Ageing of the above debtors' balances is as follows:

Below 180 days	638,728,050	626,509,665
Above 180 days	120,000	904,512
	638,848,050	627,414,177

I. Accounts Receivable considered good in respect of which the company is fully secured.	638,728,050	626,509,665
II. Accounts Receivable considered doubtful or bad.	120,000	904,512
Total	638,848,050	627,414,177

The company has also assessed whether there is any significant credit risk involved as per IFRS 9 and the requirement of providing Expected Credit Loss as per the IFRS. However, no such allowance has been provided as more than 99% of the Trade Receivable is recoverable in time and below 180 days aged.

7.00 Advance Income Tax (AIT)

Opening Balance	35,976,756	17,654,979
Add : Tax Deduction at Import	27,736,711	27,297,562
Add : Tax Deduction from Sale	19,356,170	8,692,379
Add : Income Tax Paid in Cash	-	4,392,900
	83,069,637	58,037,821
Less : Adjustment during this period	(18,197,965)	(22,061,065)
Closing Balance	64,871,672	35,976,756

8.00 Advances, Prepayments & Deposits

Advance to Employees	Note:-8.01	2,737,852	2,231,164
Advance against Capital Expenditures	Note:-8.02	94,155,901	205,851,459
Bank Guarantee Margin with Agrani Bank		3,538,320	3,387,850
Security & Earnest Money Deposit		11,815,738	11,027,990
FDR at IPDC Finance		10,000,000	10,000,000
VAT Deduction at Import (Not Adjusted)		3,623,230	3,623,230
VAT Deposit Against (10% of Claim)		4,142,790	4,142,790
VAT Deposit	Note:-8.03	9,864,107	8,349,426
		139,877,939	248,613,909



	Amount in Taka	
	30-Jun-23	30-Jun-22
8.01 Advance to Employees		
Advance against Salary	1,429,083	513,083
Advance against Expenses	<u>1,308,769</u>	<u>1,718,081</u>
	2,737,852	2,231,164
8.02 Advance against Capital Expenditure		
Advance paymnet to suppliers	83,333,038	86,641,028
Asset in Transit	10,822,863	119,210,431
LC No 0120020041 (LABSA Capital Machinery)	-	9,357,530
Lc No. 121020380 (Machinery) at Sight.	-	5,821,756
Lc No. 121010411 (Acid Cooler) at Sight	-	5,066,913
Lc No. 122020152 (Machinery) 180d UPAS	10,793,539	22,883
LC No 120223010342 (Acid Plant Accessories)	29,324	-
LC No 119010157 (Capital Machi & Equipment)	-	79,401,901
LC No 119010107 (Acid Resistance Bricks)	-	1,125,096
LC No 118020228 (Spare Parts)	-	7,323,768
LC No 119010132 (Acid Pump & Blower)	-	10,058,433
LC No 119010410 (Adbestor Cement Sheet)	-	1,032,152
	94,155,901	205,851,459
The details of Advance Payment to Suppliers has been shown in "Schedule-08".		
8.03 VAT Deposit		
Opening Balance	8,349,426	1,108,365
Add: Deposit during the year	100,932,743	89,479,839
VAT Cash Deposit	62,444,000	51,150,000
VAT Deduction at Import	8,137,758	13,878,730
AT Deduction at Import	27,736,712	23,303,644
VAT on (Gas & Electricity Bill)	2,614,273	1,147,466
	109,282,169	90,588,204
Less: Adjustment during the year	(99,418,062)	(82,238,778)
Closing Balance	9,864,107	8,349,426
9.00 Cash & Cash Equivalents		
Cash in hand	958,391	5,293,028
Cash (Head Office)	110,506	337,256
Cash (Factory)-Current	847,885	4,955,772
Cash at Bank	5,202,431	5,826,214
Agrani Bank, Principal Branch, CD A/c No 0200000982200	1,100,305	2,436,892
Agrani Bank, Principal Branch, CD A/c No 0200018008016	282,520	165,990
Al Arafah, CD A/c No. 0581020015947	2,278,941	-
BD Krishi Bank CD A/c No. 4001 0210040946	5,415	6,450
Jamuna Bank CD A/c No. 00110210015998	152	50,842
Jamuna Bank CD A/c No. 01030210004758	61,103	1,879,070
Janata Bank Limited CD A/c No. 0100238383298	98,607	24,533
Prime Bank A/c No.2127115015947	94,969	1,211,992
MTB CD A/c No. 1301010146113	81,700	-
SIBL CD A/c No_ 0021330455566	784,612	-
SJIBL. Banani Br, CD A/c No. 401311100006061	363,663	-
Basic Bank, A/c-01010069	20,213	20,213
BDBL Account, CD-001133003901	13,947	13,947
BDBL CD A/c 6521111019973	3,014	3,014
Brac Bank Ltd. Asad Gate Br. CD A/c	6,000	6,000
Dutch-Bangla Bank, CD-10123000271	2,434	2,434
Uttara Bank, CD-21303	4,838	4,838
	6,160,822	11,119,242

(a) Few Bank accounts are inoperative and carried on accounts for number of years without movement.



	Amount in Taka	
	30-Jun-23	30-Jun-22
10.00 Share Capital		
Paid-up Capital (1,620,000 Ordinary Shares of Tk. 10 each)	16,200,000	16,200,000
Add: Issue of Right Share in year 1995	16,200,000	16,200,000
Add: Issue of Bonus Share in year 1997	8,100,000	8,100,000
Add: Issue of Bonus Share in year 2012	8,100,000	8,100,000
Add: Issue of Bonus Share for year 2013	14,580,000	14,580,000
Add: Issue of Bonus Share for year 2014	15,795,000	15,795,000
Add: Issue of Bonus Share for year 2015-2016	7,897,500	7,897,500
Add: Issue of Bonus Share for year 2016-2017	4,343,620	4,343,620
Add: Issue of Bonus Share for year 2017-2018	27,364,830	27,364,830
Add: Issue of Bonus Share for year 2018-2019	29,645,230	29,645,230
	148,226,180	148,226,180
11.00 Share Premium	32,400,000	32,400,000
The above share premium has been carried forward in the financial statements since 1995. This represents premium @ Tk. 200 per share collected on issue of right shares of 162,000.		
12.00 Revaluation Reserves		
Opening Balance	390,090,087	396,766,745
Less: Depreciation on Revaluation	(4,989,276)	(5,450,333)
Less: Deferred Tax on Revaluation Depreciation	(1,122,587)	(1,226,325)
Closing Balance	383,978,224	390,090,087
(a) One consultant, namely, Dr. Engg. Khurshad-ul-Islam Phd. in Industrial & Process Engineering (Germany) of Bangladesh. Bangladesh Resources Management and Development Company revalued company's Plant & Machinery and Equipment in the Middle of year 2008 on replacement cost basis.		
Another civil Engineering Consultant revalued Land at present market price and Building including other civil construction at replacement cost basis in the year 2008.		
(b) Revaluation reserve was taken into accounts as per Board's decision:		
Details of Revaluation Reserve are as under:		
Machinery and Equipment	483,200,000	483,200,000
Land	89,266,750	89,266,750
Building & Other Civil Construction	80,200,149	80,200,149
Revaluation Value (Net of Depreciation)	652,666,899	652,666,899
Other Assets	4,205,463	4,205,463
Total Revaluation at replacement cost	656,872,362	656,872,362
Less: Written down value as on 31.12.2008	165,442,789	165,442,789
Revaluation Reserve	491,429,573	491,429,573
Less: Depreciation Adjustment	96,258,567	91,269,291
For the year 2012	12,978,569	12,978,569
For the year 2013	11,817,372	11,817,372
For the year 2014	10,765,461	10,765,461
For the year 2015	9,812,209	9,812,209
For the period 2016 (6 months)	4,474,096	4,474,096
For the year 2016-2017	8,556,441	8,556,441
For the year 2017-2018	7,809,323	7,809,323
For the year 2018-2019	7,131,491	7,131,491
For the year 2019-2020	6,516,288	6,516,288
For the year 2020-2021	5,957,708	5,957,708
For the year 2021-2022	5,450,333	5,450,333
For the year 2022-2023	4,989,276	-
Less: Deferred Tax Adjustment on Depreciation on Revaluation	(11,192,782)	(10,070,195)
Balance as on closing Date	383,978,224	390,090,087

Amount in Taka	
30-Jun-23	30-Jun-22

(c) Details of depreciation calculation on revalued assets have been shown in Schedule-10
 (d) Depreciation on Revalued assets had been recognised in statement of profit or loss and other Comprehensive Income in line with Para-41 of IAS-16 and transfer has been made between revaluation reserve and retained earnings in compliance with the requirement of the IAS 16 since 2012.

13.00 Retained Earnings		
Accumulated Profit (Opening Balance)	336,202,693	315,262,094
Net Profit/(Loss) after tax for the period	44,986,626	59,958,120
Approved Cash Dividend	(24,248,298)	(44,467,854)
Adjustment of previous years deferred tax expenses	-	-
Adjustment of Realized Depreciation on Revaluation	4,989,276	5,450,333
	361,930,296	336,202,693
14.00 Long Term Loan		
Opening Balance	619,561,493	606,254,739
Agrani Bank Term Loan	580,329,251	558,804,685
Term Loan from IPDC Finance	39,232,242	47,450,054
Add: Addition During the period	55,443,890	64,640,735
Agrani Bank Term Loan (Interest & Charges)	51,568,943	59,813,096
Term Loan from IPDC Finance Interest	3,874,947	4,827,640
Less: Payment during the period	110,858,331	51,333,982
Agrani Bank Term Loan	98,900,000	38,288,530
Term Loan from IPDC Finance	11,958,331	13,045,452
Less: Transferred to Current Liability during the period	143,988,778	116,930,416
Agrani Bank Term Loan	129,856,205	103,884,964
Term Loan from IPDC Finance	14,132,573	13,045,452
Closing Balance	420,158,273	502,631,077
Agrani Bank Term Loan	403,141,989	476,444,287
Term Loan from IPDC Finance	17,016,285	26,186,790

a) Agani Bank sanctioned Project Loan of Tk. 50.91 crore vide letter no. অগ্নি/খন/প্রকল্প/ওয়াটা কেমিক্যালস /১১/২০১৮ dated 18 December 2018 for financing BMRE project cost at 70:30 debt equity ratio and repayable in 30 (Thirty) quarterly installment with interest @ of 9% p.a (as per MOU). Considering Corona Virus (Covid - 19) Pandemic effect, Agani Bank revised project loan repayment period and instalment size vide letter no. অগ্নি/খন/প্রকল্প/ওয়াটা কেমিক্যালস/২৯৯/২০২১ dated 06 April 2021 against our proposal, total instalment 28 nos and the 1st instalment will be started 13 / 04 / 2021 each amounting tk. 2,59,71,241/- on quarterly basis.

b) IPDC Finance Ltd. sanctioned Project Loan of Tk. 5.00 crore vide letter no. IPDC/WCL/2021/34661 dated February 04, this loan is repayable in 60 (Sixty) monthly installment (each amounting Tk10,87,121/-) with interest @ of 11% p.a (as per MOU) starting from March 10, 2021 upto February 10, 2026.

15.00 Deferred Tax Liability

Deferred tax liability on taxable temporary differences between carrying amount as per accounts and tax base amounts has been calculated into accounts in line with IAS-12.

a) Deferred Tax Recognised on Taxable Temporary Difference	45,623,667	48,706,392
b) Deferred Tax Recognised on Depreciation of Revaluation Increases	1,122,587	1,226,325
Closing Balance of Deferred Tax Liability	46,746,254	49,932,717

Computation of deferred tax liability on taxable temporary differences and deferred on revaluation increase are shown at Schedule-09



Amount in Taka			
		30-Jun-23	30-Jun-22
16.00 Lease Liability			
Opening Balance		5,626,743	6,914,583
Add: Addition during the period			
Interest Expense		543,559	597,760
		<u>6,170,302</u>	<u>7,512,343</u>
Less: Paid during the period		1,200,000	1,885,600
		<u>4,970,302</u>	<u>5,626,743</u>
Closing Balance			
Lease Liability-Long Term		4,254,781	4,970,302
Lease Liability-Current		715,521	656,441
		<u>4,970,302</u>	<u>5,626,743</u>
17.00 Bank Overdraft and Loans			
Agrani Bank CC Hypo, Principal Branch		664,951,366	665,705,203
Agrani Bank Incentive Loan, Principal Branch	Note:-17.01	194,302,265	194,365,336
UPAS Loan Liability		-	302,231,309
		<u>859,253,631</u>	<u>1,162,301,848</u>
17.01 Agrani Bank Incentive Loan under Stimulus Package			
During Pandemic Corona Virus (COVID 19) crisis, the Government has declared various Stimulus Packages as working capital loan for industries, SME and other who are affected by COVID 19. Under this package, Agrani Bank has sanctioned working capital loan of Taka 19.00 crore in favor of the Company on 15 June 2020 according to BRPD Circular 08 dated 12 April 2020. This loan carries interest at rate of 9%.			
18.00 Current Portion of Long Term Loan			
Agrani Bank Term Loan		129,856,205	103,884,964
Term Loan from IPDC Finance		14,132,573	13,045,452
		<u>143,988,778</u>	<u>116,930,416</u>
19.00 Short Term Loan (Unsecured, Loan from Directors)			
Opening Balance		2,453,403	(916,397)
Md. Nazrul Islam (Managing Director)		2,453,403	(916,397)
A.H.M Abdullah (Director)		-	-
Add: Loan received during the year *		700,200,000	10,472,800
Md. Nazrul Islam (Managing Director)		584,900,000	10,472,800
A.H.M Abdullah (Director)		115,300,000	-
Less : Loan paid during the year		313,709,154	7,103,000
Md. Nazrul Islam (Managing Director)		313,709,154	7,103,000
A.H.M Abdullah (Director)		-	-
Closing Balance		388,944,249	2,453,403
Md. Nazrul Islam (Managing Director)		273,644,249	2,453,403
A.H.M Abdullah (Director)		115,300,000	-
* The above amount has been received using banking channel.			
20.00 Trade Payables			
Opening Balance		8,502,742	27,776,472
Add: Purchase / addition during the year (local)		135,681,519	301,083,056
		<u>144,184,261</u>	<u>328,859,528</u>
Less: Payment / adjustment during the year		(143,437,101)	(320,356,787)
Closing Balance		<u>747,160</u>	<u>8,502,742</u>

The details has been shown in "Schedule-07".



		Amount in Taka	
		30-Jun-23	30-Jun-22
21.00	Deposit against Sales		
None		-	-
None		-	-
		<hr/>	<hr/>
		-	-
		<hr/>	<hr/>
The details has been shown in "Schedule-06".			
22.00	Liabilities for Expenses		
Audit Fee Payable		523,250	469,115
Welfare Expenses Payable		461,645	461,645
Directors Remuneration Payable	Note:-22.01	988,567	998,197
Salaries & Wages Payable (Head Office & Factory)		4,307,668	3,589,491
Utilities Bill Payable		9,008,444	1,354,375
Party Bill Payable / Provision for Exchange Loss		13,385,032	18,765,046
Source VAT & Tax Payable	Note:-22.02	(1,953,405)	(1,215,741)
		<hr/>	<hr/>
		26,721,201	24,422,127
		<hr/>	<hr/>
22.01	Directors Remuneration Payable		
Md. Nazrul Islam (Managing Director)		574,571	574,571
A H M Abdullah (Director)		218,396	179,671
Mahamudul Hasan (Director)		139,600	88,893
Consultant Remuneration		56,000	155,062
		<hr/>	<hr/>
		988,567	998,197
		<hr/>	<hr/>
22.02	Source Tax and VAT Payable		
TDS on Party Bill		3,877,080	2,739,263
TDS on Salary & Remuneration		9,324	783
VAT Payable on Party Bill		(5,839,809)	(3,955,787)
		<hr/>	<hr/>
		(1,953,405)	(1,215,741)
		<hr/>	<hr/>
23.00	Workers Profit Participation Fund & Welfare Fund		
Opening Balance		44,117,864	40,073,872
Add: Addition during this period		2,624,360	4,043,992
		<hr/>	<hr/>
		46,742,224	44,117,864
		<hr/>	<hr/>
Less: Paid during this period		-	-
		<hr/>	<hr/>
		46,742,224	44,117,864
		<hr/>	<hr/>
24.00	Provision for Taxation		
Opening Balance		18,198,265	22,061,365
Add: Provision made during the period		11,809,619	18,197,965
Less: Provision For Previous Years (Over) / Under		-	-
		<hr/>	<hr/>
		30,007,884	40,259,330
Less: Adjustment during this period		(18,197,965)	(22,061,065)
Closing Balance		<hr/>	<hr/>
		11,809,919	18,198,265
		<hr/>	<hr/>
25.00	Unclaimed Dividend Account		
1 Dividend Year - 2010		76	76
2 Dividend Year - 2011		92	92
3 Dividend Year - 2014		59	59
4 Dividend Year - 2015 -2016		148	148
5 Dividend Year - 2016 -2017		163	163
6 Dividend Year - 2017 -2018		73,766	253,290
7 Dividend Year - 2018 -2019		618,658	678,495
8 Dividend Year - 2019 -2020		871,317	965,578
9 Dividend Year - 2020 -2021		765,815	850,750
10 Dividend Year - 2021 -2022		505,303	-

The details has been shown in "Schedule-11".

Amount in Taka	
30-Jun-23	30-Jun-22

26.00 Net Assets Value (NAV) Per Share

Net Assets Value	Note:-26.01	926,534,700	906,918,960
Number of shares outstanding		14,822,618	14,822,618
NAV Per Share		62.51	61.18

(Previous year's NAV restated on the basis of 14,822,618 shares)

26.01 Net Assets Value (NAV)

Total Assets	2,879,452,087	2,844,784,812
Less: Non-Current Liabilities	(471,159,308)	(557,534,096)
Less: Current Liabilities	(1,481,758,079)	(1,380,331,756)
	926,534,700	906,918,960



Amount in Taka		
	2022-2023	2021-2022
27.00 Revenue		
Gross Sales	Note:-27.01 1,110,394,363	1,036,043,378
Less: VAT on Sales	Note:-27.03 (99,418,062)	(82,238,778)
	1,010,976,301	953,804,600

27.01 Gross Sales		
Sulphuric Acid	502,514,753	451,654,645
Alum Sulphate	247,266,511	178,871,433
Linear Alkyl Benzene Sulphonic Acid	32,193,599	-
Zinc Sulphate	177,429,500	241,988,600
Magnesium Sulphate	150,990,000	163,528,700
	1,110,394,363	1,036,043,378

(a) Product wise sales quantity, rate, value and VAT thereon during the years have been shown in "Schedule-04".

27.02 Per Share Gross Sales		
Gross Sales	1,110,394,363	1,036,043,378
Number of Shares	14,822,618	14,822,618
Per Share Sales	74.91	69.90

Last few years, sales (Market Demand) have been fluctuated unpredictably. sales of Sulphuric Acid, Alum Sulphate & LABSA were increased by Tk. 50,860,108/-, Tk. 68,395,078/- & Tk. 32,193,599/- respectively and Zinc Sulphate & Magnesium Sulphate sales was decreased by Tk. 64,559,100/- & 12,538,700/- respectively. After the post pandemic Corona Virus (COVID - 19) situation and Russia & Ukraine war which is unavoidable & beyond our control, the company try to continue consistency in sales & production process. Since value of gross sales has been increased and per share sale has also been increased, price of Raw Materials imported from different countries are increased much more than the same period of the previous year due to shortage of container, freight of ship, increase of port charge and unavailability of regular liner ship and lastly for Russia & Ukraine war but the above unavoidable situation is improving day by day which effect in last quarter except dollar crisis issue. Further more, tariff of natural gas has been increased by 3 times higher. These increase huge amount of cost of sales. Since value of gross sales has been increased and per share sale has also been increased.

27.03 VAT on Sales		
VAT on Sulphuric Acid Sale	65,546,655	58,917,342
VAT on Alum Sulphate Sale	32,249,582	23,321,436
Linear Alkyl Benzene Sulphonic Acid	1,621,825	-
VAT on Zinc Sulphate Sale (Exempted)	-	-
VAT on Magnesium Sulphate Sale (Exempted)	-	-
	99,418,062	82,238,778

(a) Product wise Sales with quantity, rate, value and VAT thereon during the period have been shown in "Schedule-04".

28.00 Cost of Sales		
Raw Materials Consumed	Note:-28.01 600,765,834	546,127,130
Carriage Inward	660,530	1,903,762
Store & Spares used	Note:-28.02 3,580,947	11,600,560
Factory Overheads	Note:-28.03 131,847,957	115,487,699
Cost of goods manufactured	736,855,269	675,119,151
Opening Stock of Finished Goods	8,923,112	8,471,011
Cost of goods available for sales	745,778,381	683,590,162
 Closing Stock of Finished Goods	 (17,465,963)	 (8,923,112)
	728,312,418	674,667,049

28.01 Raw Materials Consumed		
Rock Sulphur	485,554,182	445,464,342
Alum Hydrate	68,295,561	56,377,102
Zinc Ash	13,277,180	33,315,110
Magnesium Powder	5,884,700	10,970,575
Linear Alkyl Benzene	27,754,211	-
	600,765,834	546,127,130



Amount in Taka	
2022-2023	2021-2022

(a) Movement of raw materials stock showing opening stock, purchased and consumed during the year and closing stock quantity and value have been shown in "Schedule-02".
 (b) Raw materials stock had been valued at weighted average purchase price.

28.02 Store & Spares Used

Opening Balance	1,315,755	3,540,341
Add: Purchase During the year	5,014,606	11,089,664
Store & Spares available for Used	6,330,361	14,630,005
Less: Used during the year	3,706,547	13,314,250
For Production	3,580,947	11,600,560
For BMRE (Capital WIP).	125,600	1,713,690
Closing Balance	2,623,814	1,315,755

28.03 Factory Overheads

Air & Water Test Fee	66,208	30,400
Gas Bill	24,777,160	5,626,973
Electric Bill	4,958,859	7,185,964
Packing Materials	2,903,040	2,167,900
Wages & Salaries including Overtime & Bonus	45,468,731	40,788,558
Chemical Purchase for ETP/ATP/LAB	4,522,808	4,027,480
Daily Labor & Wages (Misc. Work)	84,100	580,654
Fork Lift Expenses	500,160	879,790
Oxygen & L.P Gas Purchase	85,500	121,050
Labor Bill for Alum Breaking	2,561,876	2,955,094
Loading & Unloading charges	147,323	1,321,553
Oil & Lubricant	1,020,874	120,120
Medical Expenses (Factory)	84,211	95,722
Repairs & Maintenance (General -Factory)	188,438	568,128
Repairs & Maintenance (Plant & Machinery)	1,644,410	1,954,140
Transport License	260,000	360,000
Factory Depreciation	Note:-28.04 42,574,260	46,704,173
	131,847,957	115,487,699

28.04 Factory Depreciation

Depreciation on Plant & Machinery	33,243,713	36,883,958
Depreciation on Factory Building	9,282,920	9,771,494
Depreciation on Factory Boundary Wall	17,344	20,405
Depreciation on Laboratory Equipment	30,284	28,316
	42,574,260	46,704,173

29.00 Administrative, Selling and Distribution Expenses

Salaries & Allowances including Eid Bonus (Office)	15,536,498	12,656,182
Annual Subscription to Listed Companies	254,226	483,072
Director Remuneration	Note:-29.01 10,754,000	9,108,000
Bank Charges and Commission	958,287	2,684,872
Business Development Expenses	1,406,679	-
Car Repairs & Maintenance	1,719,418	2,535,048
CDBL Line Charges	37,800	37,800
Charity & Donation (Factory & Office)	291,786	1,185,000
Computer Operating Expenses	458,535	233,842
Credit Rating Expenses	80,625	80,625
Consultant Remuneration	783,000	560,000
Conveyance (Office & Factory)	166,044	193,130
Crokères & Cutleries	4,065	-
Dish Bill (Factory & Office)	9,900	16,100
Electric Bill (Office)	630,108	603,557
Entertainment & Lunch Exp. (Office & Factory)	1,432,277	1,837,655
Exchange Loss	33,504,222	18,641,248
Gas Bill (Office)	25,980	23,720



	Amount in Taka	
	2022-2023	2021-2022
Insurance Expenses	579,600	616,688
Internet Expenses (Factory & Office)	214,040	178,800
License Renewal Expenses	171,786	178,186
Loan Processing Expenses	25,000	-
Medical Expenses	647,030	32,996
Mobile Expenses (Office & Factory)	189,135	416,388
News Paper & Periodicals (Factory & Office)	13,914	11,981
Office Expenses (Factory & Office)	688,309	941,733
Audit Fee	548,635	454,749
Annual General Meeting & Board Meeting Expenses	433,250	575,250
Office Stationery (Factory & Office)	283,992	304,819
Oil & Fuel Expenses	1,622,139	1,500,123
Parking & Toll Charge	76,220	62,900
Photocopy Charge (Factory & Office)	74,199	47,079
Postage & Courier and Fax Exp.	6,429	17,264
Renewal of Tax Token & Fitness Certificate	403,521	190,181
Repair & Maintenance-Office Equipment	126,650	283,903
Stamp Purchase	53,777	62,381
Telephone Bill (Office)	9,462	8,007
Travelling Expenses	1,227,823	337,988
Water Bill (Office & Factory)	70,226	21,414
Fish & Deer Upkeep (Factory)	151,480	617,045
Tree Plantation	37,625	7,730
Carriage Outward	5,321,252	5,198,400
Tender Documentation Charges	107,620	101,960
Advertisement & Publicity	832,659	1,076,456
Loading & Unloading (Outward)	1,962,156	1,403,881
Depreciation (Office)	2,935,968	3,041,403
	86,867,348	68,569,557

Note:-29.02

29.01 Director Remuneration

(i) Md. Nazrul Islam, Managing Director	4,800,000	4,800,000
(ii) Mr. A.H.M Abdullah, Director	2,900,000	2,400,000
(iii) Mr. Mahmudul Hasan, Director	1,680,000	1,080,000
(v) EID Bonus (For Director'S)	1,374,000	828,000
	10,754,000	9,108,000

29.02 Depreciation (Office)

Depreciation on Motor Vehicles	1,181,639	1,283,798
Depreciation on Bi-Cycle	213	236
Depreciation on Furniture & Fixture	340,007	376,894
Depreciation on Office Equipment	529,123	517,727
Depreciation on Computer	78,597	52,329
Depreciation on Generator	36,270	40,300
Depreciation on ROU Asset	770,119	770,120
	2,935,968	3,041,403

30.00 Finance Expenses

Interest on Agrani Bank C.C (Hypo) @ 9-11	59,562,851	58,034,836
Interest on Stimulus Package Loan @ 9-11	17,552,929	15,843,023
Interest on Project Loan @ 11	51,518,943	38,890,312
Interest on IPDC Loan @ 11	3,874,947	4,827,640
Interest & Handling Exp. Of Materials Import (UPAS) as per sanction letter	10,451,933	11,715,947
Interest on Lease Liability @ 9 %	543,559	597,760
	143,505,161	129,909,518

These Financial expenses has been calculated based on sanctioned letter and calculated properly.

31.00 Non-operating Income

Fish Sale	2,048,305	2,713,100
Misc. Sales Income	771,875	1,552,260
	2,820,180	4,265,360



Amount in Taka	
2022-2023	2021-2022

32.00 Income Tax Expenses

Major component of tax expenses

In compliance with the requirements of para - 79 of IAS-12:Income tax, the major components of tax expenses are given below:

Current Tax Expense	Note:-32.01	11,809,619	18,197,965
Deferred Tax Expenses (Income)	Note:-32.02	(4,309,050)	2,723,760
		<u>7,500,568</u>	<u>20,921,725</u>

32.01 Reconciliation of Tax Expenses with Accounting Profit and Applicable Effective Tax Rate.

	%	30-Jun-23	30-Jun-22
Net profit before tax		52,487,194	80,879,845
Statutory Tax Rate	22.5%	11,809,619	18,197,965
Income tax u/s 82(2) or 83(2) and other adjustment		-	-
Effective Tax Rate	22.5%	<u>11,809,619</u>	<u>18,197,965</u>

Current Tax Expense

Current tax has been charged at the rate applicable to the company, subject to provision of section 183(2) taking higher income of- (a) at the rate of 0.60% of total gross receipts,(b) tax deducted at source for corporate sales u/s 52, tax collected at import stage U/S 53; and tax deducted at source of bank interest income u/s 53F, (c) at the applicable tax rate on taxable income. The company recognised current tax expense of BDT 11,809,619/- Taka which is also 22.50% of profit before tax.

32.02 Deferred Tax Expense/(Income)

Carrying Value of Fixed Assets (WDV) at Balance Sheet Date	856,207,296	896,188,486
Less: Revaluation Increase	(311,658,958)	(318,010,818)
Net carrying Cost	544,548,338	578,177,668
Less: Land Value	(106,402,620)	(106,402,620)
Net Carrying cost (Net of Land & Land Development) (A)	438,145,718	471,775,048
Right-of-Use (ROU) Asset (B)	4,620,711	5,390,830
Lease Liability (C)	(4,970,302)	(4,313,861)
Total Carrying Value at Balance Sheet Date (A+B-C)	437,796,127	472,852,017
Less: Tax Based WDV (Estimated)	(235,024,276)	(256,379,164)
Temporary Taxable Differences	202,771,851	216,472,853
Deferred Tax on Depreciation on Revaluation-Increase		
Deferred Tax Liability on Temporary Taxable Difference @ 22.5%	45,623,667	48,706,392
Deferred Tax on Depreciation on Revaluation Increase through OCI	1,122,587	1,226,325
Deferred Tax Liability on 30th June 2023	46,746,254	49,932,717
Less: Opening Deferred Tax Liability	(49,932,717)	(45,982,632)
Less: Deferred Tax on Revaluation Transferred to Revaluation Reserve	(1,122,587)	(1,226,325)
Deferred Tax Expenses (Income) Recognised during the period	(4,309,050)	2,723,760

33.00 Earning per share (EPS)

Basic Earning Per Share , as per IAS - 33 ,
is calculated as below:

EPS =	Net Profit After Tax	=	44,986,626	59,958,120
	Number of Share	=	14,822,618	14,822,618
			<u>3.03</u>	<u>4.05</u>

Last few years, sales (Market Demand) have been fluctuated unpredictably. sales of Sulphuric Acid, Alum Sulphate & LABSA were increased by Tk.50,860,108/-, Tk. 68,395,078/- & Tk. 32,193,599/- respectively and Zinc Sulphate & Magnesium Sulphate sales were decreased by Tk. 64,559,100/- & 12,538,700/- respectively. After the post pandemic Corona Virus (COVID - 19) situation and Russia & Ukraine war which is unavoidable & beyond our control, the company try to continue consistency in sales & production process. Since value of gross sales has been increased and per share sale has also been increased, price of Raw Materials imported from different countries are increased much more than the same period of the previous year due to shortage of container, freight of ship, increase of port charge and unavailability of regular liner ship and lastly for Russia & Ukraine war. These increase amount of cost of sales and huge Exchange Loss in foreign payment. Furthermore, tariff of natural gas has been increased by 3 times higher. COGS thus increased by Tk. 53,645,369/-. As a result Net income after deduction of tax decreased by Tk.14,971,494/- which causes the significant deviation in EPS.



	Amount in Taka	
	2022-2023	2021-2022
34.00 Cash Receipts From Customers and Others		
Gross Sales	1,110,394,363	1,036,043,378
Non Operating Income	2,820,180	4,265,360
Trade Receivables_ Decrease (Increase)	(11,433,874)	(191,844,017)
Loan & Advance - Net of VAT & Tax _ Decrease / (Increase)	110,250,652	53,129,250
Deposit against Sales _ Increase / (Decrease)	-	(1,040,830)
	1,212,031,321	900,553,141
35.00 Cash paid to Suppliers and Others		
Raw Materials Purchase	587,442,183	583,766,702
Stores & Spares Purchase	4,889,006	9,375,974
Material in Transit_ Increase / (Decrease)	31,388,198	28,985,731
Trade Payables-(Increase) / Decrease	7,755,582	(186,316,189)
	631,474,969	435,812,218
36.00 Cash paid to Employees and for Other Expenses		
Salaries & Allowances including Eid Bonus (Office)	61,005,229	52,352,740
Carriage Inward	660,530	1,903,762
Factory Overheads (Excl. Wages & Salary and Depreciation)	43,804,966	27,994,968
Administrative & Marketing Exp. (Excl. Salaries, Depr. & Exch. Loss)	34,890,659	35,322,723
Finance costs	143,505,161	129,909,518
Liabilities for Expenses _ Decrease (Increase)	(2,358,154)	999,107
	281,508,392	248,482,817
37.00 Cash paid for VAT & Tax		
(a) Payment of VAT	100,932,743	89,479,839
VAT Deposit in Cash	62,444,000	51,150,000
VAT Paid at Import	8,137,758	13,878,730
AT Paid at Import	27,736,712	23,303,644
VAT on Utility Bill	2,614,273	1,147,466
(b) Payment of Tax	47,092,881	40,382,841
AIT on Import	27,736,711	27,297,562
AIT Deduction from Sale Bill	19,356,170	8,692,379
Payment of Tax in Cash	-	4,392,900
Total (A+B)	148,025,624	129,862,681
38.00 Acquisition of Non-current Assets		
Addition to Fixed Assets (Net of Adjustment)	4,758,920	1,697,564
Addition for Capital Work in Progress	120,868,729	59,878,551
Payment of Lease Liability	715,521	1,069,241
	126,343,170	62,645,356
39.00 Loan Received		
Loan from Agrani Bank	(303,048,217)	2,416,067
Project Loan from Agrani Bank (Interest)	51,568,943	59,813,096
Term Loan from IPDC Finance Interest	3,874,947	4,827,640
Shortterm Loan Received	700,200,000	10,472,800
	452,595,673	77,529,603
40.00 Loan Repaid		
Project Loan Payment to Agrani Bank	98,900,000	38,288,530
Term Loan Payment from IPDC Finance	11,958,331	13,045,452
Shortterm Loan Repayment	313,709,154	7,103,000
	424,567,485	58,436,982



Amount in Taka	
2022-2023	2021-2022

41.00 Dividend Paid

Dividend Paid	24,161,552	44,450,548
Less: Sale of Fraction Share	-	-
	24,161,552	44,450,548

Unclaimed Dividend Account balance (Except last three years) amounting Tk. 6,92,900/- has been transferred to **Capital Market Stabilization Fund** (SND A/c No. 0010311521301 Community Bank Bangladesh Ltd., Gulshan Corporate Branch, Dhaka) after deducting TDS Compling with the Commission's Directive No. BSEC/CMRRCD/2021-386/03 - dated 14 January 2021 during the year.

42.00 Net Operating Cash Flow Per Share (NOCFPS)

Net Operating Cash Flows	151,022,336	86,395,426
Weighted average number of shares	14,822,618	14,822,618
	10.19	5.83

Though Collection from Sales and Trade Debtors was increased by Tk. 311,478,179/-, Payment for Raw Materials & Trade Creditors, Payment for Salaries & Wages & Others Expenses including Exchange Loss and Payment of VAT and Tax were also increased by Tk.195,662,751/-,Tk.33,025,575/- & Tk.18,162,943/- against the same period of the previous year. But Sales & Trade Debtors collection is proportionately higher than payments. As a result Cash Flow from Operating Activities stand at TK.151,022,336/- which causes the significant deviation in NOCFPS.

43.00 Reconciliation of Net Profit with Cash Flows from Operating Activities

Profit before Tax	52,487,194	80,879,845
Adjustment for:		
Add: Depr. on Property, Plant and Equipment	44,740,109	48,975,456
Add: Depreciation of ROU Assets	770,119	770,120
Add: Contribution to WPFF	2,624,360	4,043,992
Add: Exchange Loss	33,504,222	18,641,248
Add /Less: (Incr.) / Decr. in Inventory	(27,915,456)	(64,852,819)
Add / Less: (Incr.) / Decr. in Trade Receivables	(11,433,874)	(191,844,017)
Add / Less: (Incr.) / Decr. in Loans, Adv. & Deposits (Excl. VAT)	209,668,714	135,368,028
Add / Less: Incr. / (Decr.) in Trade Payables	(7,755,582)	186,316,189
Add / Less: Incr. / (Decr.) in Deposits against Sales	-	(1,040,829)
Add / Less: Incr. / (Decr.) in Liabilities for Expenses	2,358,154	(999,107)
Cash Generated from Operations	299,047,960	216,258,108
Less: VAT & Income Tax Paid	(148,025,624)	(129,862,681)
Net Cash (used in) / generated from operating activities	151,022,336	86,395,426

44.00 Depreciation of Revaluation Adjustment

Depreciation on Revaluation adjustment	4,989,276	5,450,333
	4,989,276	5,450,333

(a) Depreciation on partial revaluation increase of Plant & Machinery as well as Building had been charged during the period 2022-2023 amounting to Tk. 49,89,276/- and adjusted in statement of Changes in Equity. Details has been shown in "Schedule-10".



45.00 Provision of tax liability between accounts and Final Assessment

Assessment Year	Accounting Year	Tax Provision as per Accounts	Tax Liability as per Final Assessment	Difference of Tax Provision as per Final Assessment	Adjustment of Advance of Tax	Tax Liability Provision
2015-2016	2014	11,017,752	11,017,752	U/s 82BB	-	-
2016-2017	2016	14,853,225	14,853,225	U/s 82BB	-	-
2017-2018	2016-2017	11,633,292	11,633,292	U/s 82BB	-	-
2018-2019	2017-2018	15,697,637	15,697,637	U/s 82BB	-	-
2019-2020	2018-2019	46,838,132	46,838,132	U/s 82BB	-	-
2020-2021	2019-2020	42,542,869	42,542,869	U/s 82BB	-	-
2021-2022	2020-2021	22,061,365	22,061,065	U/s 82BB	-	300
2022-2023	2021-2022	18,197,965			-	18,197,965
2023-2024	2022-2023	11,809,619			-	11,809,619
Total		194,651,856	164,643,972		-	30,007,884

For the assessment year 2022-2023, the return of income has filled and NBR has issued acknowledgement receipt to us and no demand order has issued by the NBR till to date.

46.00 Proposed Dividend

(a) Cash Dividend Tk. 2,22,33,927/-

Cash Dividend has been recommended by the board of Directors on paid-up capital @15% in their meeting held on 26 October 2023 suject to the approval by the shareholders in the 41th AGM will be held on 28 December, 2023.

47.00 Additional Information as per Requirement of the Companies Act, 1994

(a) Total number of factory staffs (each received annual salaries & wages Tk. 16,000 & above) was 84 nos.

(b) Total number of H/O staffs (each received annual salaries & wages Tk. 16,000 & above) was 17 nos.

(C) Payment to Directors as Remuneration & Perquisite in the Period has been shown in Note-29.01.

48.00 Plant Capacity & Utilization

Name of Products	Attainable Capacity (Qty.M.Ton)		Actual Production	
	Annual	Year End	(Qty M.Ton)	% of Capacity
Sulphuric Acid	48,000.000	48,000.000	39,650.000	82.60%
Alum Sulphate	18,000.000	18,000.000	5,152.000	28.62%
Linear Alkyl Benzene Sulphonic Acid	7,200.000	7,200.000	215.000	2.99%
Zinc Sulphate	6,000.000	6,000.000	1,460.00	24.33%
Magnesium Sulphate	6,000.000	6,000.000	1,440.00	24.00%

49.00 Payment in Foreign Currency & Foreign Currency Earned

(a) No payment in foreign currency (except import cost of materials) was made in the Period.

(b) No foreign currency was earned in the Period.

50.00 Commission, Brokerage & Discount to the Selling Agent

Company had no selling agent as such no payment of commission, brokerage and discount was made.



51.00 Contingent Liability

Commissioner of Customs, Excise and VAT Directorate, Dhaka has raised claim amounting to Tk. 41,427,896 based on their audit objection vide letter dated 11.08.2014. Against this claim, company has filed appeal with Appellate Commissioner on deposit of amount Tk. 4,142,790. The case is still pending with appellate Tribunal. No additional liability had been accounted.

52.00 Related Parties & Transactions

Related parties and transactions are considered in line with IAS-24 as under:

Related parties disclosure , details of which are as follows

a) Short Term Employee Benefit:

i) Director Remuneration

Name	Designation	Amount in taka	
		2022-2023	
		Total	Payable
Md. Nazrul Islam	Managing Director	4,800,000	334,571
Mr. A.H.M. Abdullah	Director	2,900,000	218,396
Mr. Mahmudul Hasan	Director	1,680,000	139,600
Festival Bonus		1,374,000	240,000

ii) Top Five Salaried Officers

Name	Designation	Amount in taka	
		2022-2023	
		Total	Payable
Shamsul Huq	Company Secretary	1,222,212	85,743
Md. Ali Hasan	Chief Financial Officer	1,873,139	131,377
Md. Abu Taher Bhuyan	General Manager (Factory)	1,594,576	111,111
Md. Ashraful Alam	General Manager (F & A)	1,686,007	120,000
A S M Farhan Reza	Maintenance Eng. (Civil)	1,202,345	83,666

b) Post Employees Benefits : Nil

c) Others Long-Term Benefits: Nil

d) Termination Benefits: Nil

e) Share - Based Payment : Nil

f) Short Term Loan with Managing Director:

Short Term loan to Managing Director (Mr. Nazrul Islam) was free of interest.

The company has made following transaction with directors during the year.

SN	Name	Opening	Amount		Balance
			Taken	Refunded	
1	Md. Nazrul Islam	2,453,403	584,900,000	313,709,154	273,644,249
2	Mr. A.H.M. Abdullah	-	115,300,000	-	115,300,000
	Total	2,453,403	700,200,000	313,709,154	388,944,249

g) Apart from the above, the company didn't made any transaction with related parties in normal course of business and or a arm's length basis.



53.00 Recent Events and Trends in our business view:

In the current global scenario, we are also experiencing price increase in the purchase (Import) of raw materials. As the raw material is a petroleum byproduct, the war between Russia and Ukraine caused prices to rise which is beyond our control. Price of raw materials imported from Middle east and Russia belt are increased much more than the corresponding period of the previous year. Shortage of container, freight of ship, increase of port charges of domestic and transshipment port, unavailability of regular liner vessel also increased import cost. Average price of main raw material sulphur & hydrate has been increased by about 13% & 38% respectively over the previous year. The last blow was huge Exchange Loss in foreign payment and discourage Commercial Bank to Open Letter of Credit for crisis of US Dollar. These increased Cost of Goods Sold. Further more, tariff of natural gas has been increased by 3 times. As a result net income after deduction of tax decreased by Tk.14,971,494/- which causes the significant deviation in EPS.

54.01 Exchange loss on LC settlement

Foreign exchange loss includes loss arising from the translation of foreign currency payment against raw materials import, Under IAS 21, The day of Lc opening average BC selling rate of Tk. 109.00/USD as on 30.06.23 has been used as the closing rate. Subsequently, the average settlement rate with different banks varied from BDT 112.00/USD to BDT 113.50/USD. Therefore the LC settlement of the total translation loss have been to Tk 3.35 Crores.

54.02 Event after the Reporting Period

There is no other significant events after the reporting date that may affect the reported amounts in the financial statements of the Company for the period ended 30th June 2023.



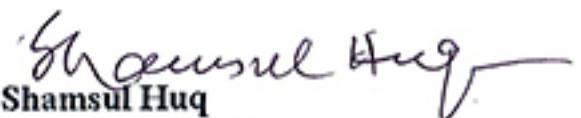
Razi Uddin Ahmed
Chairman



Md. Nazrul Islam
Managing Director



A.H.M. Abdullah
Director


Md. Ali Ahsan
Chief Finance Officer
Shamsul Huq
Company Secretary

WATA CHEMICALS LIMITED
Schedule of Property, Plant & Equipment (PPE)
As at 30th June, 2023

Schedule-01

SL No.	Name of Assets	Cost / Revaluation			Rate	As on 01.07.2022	Depreciation	As on 30.06.2023	Written Down Value 30.06.2023
		As at 01.07.2022	Addition this period	Adjustment this period			As on 01.07.2022	Addition this period	
01	Land & Land Development	106,402,620	-	-	106,402,620	-	-	-	106,402,620
02	Plant & Machinery & Equip.	983,665,369	224,500	-	983,889,869	10%	400,446,953	-	433,690,665
03	Factory Building	263,310,331	-	-	263,310,331	5%	77,651,938	9,282,920	86,934,858
04	Boundary Wall	784,468	-	-	784,468	15%	668,840	17,344	686,184
04	Laboratory Equipment	571,944	-	-	571,944	15%	370,053	30,284	400,337
05	Motor Vehicles	28,241,826	3,146,500	-	31,388,326	10%	16,687,646	1,181,639	17,869,285
06	Bi-Cycle	5,200	-	-	5,200	10%	3,073	213	3,286
07	Furniture & Fixture	6,246,164	1,970	-	6,248,134	10%	2,846,418	340,007	3,186,425
08	Office Equipment	8,044,724	897,800	-	8,942,524	10%	3,242,897	529,123	3,772,019
09	Computer & Software	890,158	488,150	-	1,378,308	10%	419,202	78,597	497,799
10	Generator	989,835	-	-	989,835	10%	627,134	36,270	663,404
	Total as on 30.06.2023	1,399,152,639	4,758,920	-	1,403,911,559	-	502,964,153	44,740,109	547,704,263
									856,207,296
	Total as on 30.06.2022	1,397,455,075	1,697,564	-	1,399,152,639	-	453,988,697	48,975,456	-
									502,964,153
									896,188,486

NB: (a) Depreciation has been charged following reducing balance method.

(b) Depreciation on addition has been charged for the period from the date of acquisition.

(c) Depreciation has been charged on Plant & Machinery which were in use as under:

Particulars	WDV	Addition	Depreciable Value	Rate	Depreciation
Depreciation on Sulfuric Acid Plant Unit-1	47,723,450	-	47,723,450	10%	4,772,345
Depreciation on Sulfuric Acid Plant Unit-2	208,724,530	-	208,724,530	10%	20,872,453
Depreciation on Alum Sulphate Plant Unit-1	17,335,222	-	17,335,222	10%	1,733,522
Depreciation on Zinc Plant	15,532,590	-	15,532,590	10%	1,553,259
Depreciation on Magnesium Plant	27,246,729	-	27,246,729	10%	2,724,673
Depreciation on Utilities Plant	15,855,898	224,500	16,080,398	10%	1,587,461
Total	332,418,417	224,500	332,642,917		33,243,713



WATA CHEMICALS LIMITED
Schedule of Property, Plant & Equipment (PPE)
As at 30th June, 2022

Schedule-01

SL No.	Name of Assets	Cost / Revaluation			Rate	As on 01.07.2021	As on 01.07.2021	Depreciation	As on 30.06.2022	Written Down Value 30.06.2022
		As at 01.07.2021	Addition this period	Adjustment this period				Adjustment this period		
01	Land & Land Development	106,402,620	-	-	106,402,620	-	-	-	-	106,402,620
02	Plant & Machinery & Equip.	982,922,829	742,540	-	983,665,369	10%	363,562,995	36,883,958	-	583,218,416
03	Factory Building	263,310,331	-	-	263,310,331	5%	67,880,444	9,771,494	-	185,658,393
04	Boundary Wall	784,468	-	-	784,468	15%	648,435	20,405	-	668,840
04	Laboratory Equipment	526,744	45,200	-	571,944	15%	341,737	28,316	-	370,053
05	Motor Vehicles	28,241,826	-	-	28,241,826	10%	15,403,848	1,283,798	-	16,687,646
06	Bi-Cycle	5,200	-	-	5,200	10%	2,837	236	-	3,073
07	Furniture & Fixture	6,199,964	46,200	-	6,246,164	10%	2,469,524	376,894	-	2,846,418
08	Office Equipment	7,181,100	863,624	-	8,044,724	10%	2,725,170	517,727	-	3,242,897
09	Computer & Software	890,158	-	-	890,158	10%	366,873	52,329	-	419,202
10	Generator	989,835	-	-	989,835	10%	586,834	40,300	-	627,134
Total as on 30.06.2022		1,397,455,075	1,697,564	-	1,399,152,639	453,988,697	48,975,456	-	502,964,153	896,188,486

NB: (a) Depreciation has been charged following reducing balance method.

(b) Depreciation on addition has been charged for the period from the date of acquisition.

(c) Depreciation has been charged on Plant & Machinery which were in use as under:

Particulars	WDV	Addition	Depreciable Value	Rate	Depreciation
Depreciation on Sulfuric Acid Plant Unit-1	53,026,055	-	53,026,055	10%	5,302,605
Depreciation on Sulfuric Acid Plant Unit-2	231,916,144	-	231,916,144	10%	23,191,614
Depreciation on Alum Sulphate Plant Unit-1	19,261,358	-	19,261,358	10%	1,926,136
Depreciation on Zinc Plant	17,258,433	-	17,258,433	10%	1,725,843
Depreciation on Magnesium Plant	30,274,143	-	30,274,143	10%	3,027,414
Depreciation on Utilities Plant	16,823,702	742,540	17,566,242	10%	1,710,344
Total	368,559,835	742,540	369,302,375		36,883,958



WATA CHEMICALS LIMITED
Movement of Raw Materials Stock
For the Period Ended 30th June 2023

Schedule-02

Particulars	Opening Stock		Purchased during the period		Adj. during the period		Consumption		Closing Stock	
	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	2022-2023	30-Jun-23	2022-2023	30-Jun-23
Rock Sulphur	723.410	23,626,340	15,044.884	512,119,458	-	-	13,900.075	485,554,182	1,868,219	50,191,616
Alumina Hydrate	311.717	14,993,587	1,274,886	57,425,725	-	-	1,494,080	68,295,561	92,523	4,123,751
Zinc Ash	36.780	1,051,908	520,000	12,272,000	-	-	554.800	13,277,180	1,980	46,728
Magnesium Powder	10.540	289,850	250,000	5,625,000	-	-	259.200	5,884,700	1,340	30,150
Linear Alkyl Benzene	200.000	34,423,828	-	-	-	-	161.250	27,754,211	38,750	6,669,617
Total	1,282.447	74,385,513	17,089.770	587,442,183	-	-	16,369.405	600,765,834	2,002,812	61,061,861

Raw Materials consumption in relation with production (Input Ratio)
For the Period Ended 30th June 2023

Product Name	Raw Materials Used	Production		Input Ratio (Per Ton)	Consumption of RM		Value of Consumed Materials	
		Qty. (M.Ton)	Production		Purchased Materials	Own Product Internal used	Purchased Raw Materials used	Own Product Internal used
Sulphuric Acid	Rock Sulphur	39,650.00	0.350	13,900.075	-	485,554,182	-	34,932
Aluminum Sulphate	Alumina Hydrate	5,152.00	0.290	1,494,080	-	68,295,561	-	45,711
Do	Sulphuric Acid	5,152.00	0.600	3,091.200	-	-	37,888,098	12,257
Zinc Sulphate	Zinc Ash	1,460.00	0.380	554.800	13,277,180	-	-	23,931
Do	Sulphuric Acid	1,460.00	0.620	905.200	-	11,094,819	-	12,257
Magnesium Sulphate	Magnesium Powder	1,440.00	0.180	259.200	5,884,700	-	14,472,783	22,703
Do	Sulphuric Acid	1,440.00	0.820	1,180.800	-	-	27,754,211	12,257
LABSA	Linear Alkyl Benzene	215.00	0.750	161.250	22.575	-	-	172,119
Do	Rock Sulphur	215.00	0.105	-	-	-	-	34,932
Total		56,184.00		16,391.980	5,177.200	600,765,834	63,455,700	



**Movement of Raw Materials Stock
For the Period Ended 30th June 2022**

Particulars	Opening Stock		Purchased during the period		Adj. during the period		Consumption		Closing Stock	
	01-Jul-21	Amount (M.Ton)	Qty. (M.Ton)	Amount (M.Ton)	Qty. (M.Ton)	Amount (M.Ton)	Qty. (M.Ton)	Amount (M.Ton)	30-Jun-22	
Rock Sulphur	1,645.820	35,142,822	14,342.070	433,947,860	-	-	15,264,480	445,464,342	723,410	23,626,340
Alumina Hydrate	40.607	1,015,175	2,146.830	70,355,515	-	-	1,875.720	56,377,102	311.717	14,993,587
Zinc Ash	6.664	190,018	1,195.000	34,177,000	-	-	1,164.864	33,315,110	36,800	1,051,908
Magnesium Powder	14.470	397,925	395.000	10,862,500	-	-	398.930	10,970,575	10,540	289,850
Linear Alkyl Benzene	-	-	200.000	34,423,828	-	-	-	-	200.000	34,423,828
Total	1,707.561	36,745,940	18,278,900	583,766,703	-	-	18,703.994	546,127,130	1,282,467	74,385,513



WATA CHEMICALS LIMITED
Movement of Finished Goods Stock
For the Period Ended 30th June 2023

Schedule-03

Particulars	Opening Stock		Production during the period	Internal Used during the period	Sale during the period	Closing Stock
	Qty. M.Ton	Amount in Taka	01-Jul-22	2022-2023	2022-2023	30-Jun-23
Sulphuric Acid	15.715	140,945	39,650.000	-	34,071.700	416,815
Alumina Sulphate	354.650	7,607,243	5,152.000	3,091.200	5,027.550	479,100
Linear Alkyl Benzene Sulphonic	-	-	215.000	-	196.750	18,250
Zinc Sulphate	65.000	1,174,925	1,460.000	905.200	1,523.000	2,000
Magnesium Sulphate	-	-	1,440.000	1,180.800	1,438.000	2,000
Total	435.365	8,923,112	47,917.000	5,177.200	42,257.000	918.165
						17,465,963

WATA CHEMICALS LIMITED
Movement of Finished Goods Stock
For the Period Ended 30th June 2022

Particulars	Opening Stock		Production during the period	Internal Used during the period	Sale during the period	Closing Stock
	Qty. M.Ton	Amount in Taka	01-Jul-21	2021-2022	2021-2022	30-Jun-22
Sulphuric Acid	357.255	4,322,089	43,612.800	-	36,128.700	15,715
Alumina Sulphate	203.500	2,411,475	6,468.000	3,884.916	6,316.850	354,650
Linear Alkyl Benzene Sulphonic	-	-	-	-	-	-
Zinc Sulphate	66.720	973,311	3,155.280	1,956.324	3,157.000	65,000
Magnesium Sulphate	77.420	764,135	2,420.000	1,984.400	2,497.420	-
Total	704.895	8,471,011	55,656.080	7,825.640	48,099.970	435.365
						8,923,112



WATA CHEMICALS LIMITED
Sales (Net of VAT)
For the Period Ended 30th June 2023

Schedule-04

Particulars	2022-2023			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
Sulphuric Acid	34,071.700	502,514,753	65,546,655	436,968,098
Alumina Sulphate	5,027.550	247,266,511	32,249,582	215,016,929
Linear Alkyl Benzene Sulphonic Acid	196.750	32,193,599	1,621,825	30,571,774
Zinc Sulphate (VAT Exempted)	1,523.000	177,429,500	-	177,429,500
Magnesium Sulphate (VAT Exempted)	1,438.000	150,990,000	-	150,990,000
Total	42,257.000	1,110,394,363	99,418,062	1,010,976,301

WATA CHEMICALS LIMITED
Sales (Net of VAT)
For the Period Ended 30th June 2022

Particulars	2021-2022			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
Sulphuric Acid	36,128.700	451,654,645	58,917,342	392,737,303
Alumina Sulphate	6,316.850	178,871,433	23,321,436	155,549,997
Linear Alkyl Benzene Sulphonic Acid	-	-	-	-
Zinc Sulphate (VAT Exempted)	3,157.000	241,988,600	-	241,988,600
Magnesium Sulphate (VAT Exempted)	2,497.420	163,528,700	-	163,528,700
Total	48,099.970	1,036,043,378	82,238,778	953,804,600



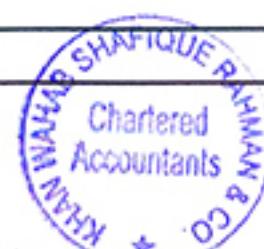
WATA CHEMICALS LIMITED

Trade Receivables

As at 30th June, 2023

Schedule-05

Sl. No	Name of Customers	Amount in Taka	
		30-Jun-23	30-Jun-22
1	M/S Asad Trading	219,787,503	156,737,206
2	Afil Paper Mills Ltd.	-	18,991
3	Basundhara Paper Mills	-	384,512
4	BSK Chemical Industries Ltd.	-	703,950
5	Dhaka Chemicals	-	16,250
6	Friends Chemicals	2,141,800	1,888,075
7	Green Dot.Com Ltd.	25,706	215,275
8	H.K Enterprise	2,449,835	1,607,614
9	Leather Net BD	-	67,137
10	Modunaghat Water Treatment Plant	318,624	656,339
11	Mohara Division (CWASA)	10,186,220	1,824,966
12	New Molla Chemical Co.	4,957,419	-
13	M/s. Asad Trading Unit-2	105,852,564	115,779,424
14	M/s Aysha Trading Corporation	321,981	1,428,027
15	M/s. Dewan Enterprise	2,383,940	3,377,250
16	Dohar Chemicals	122,669	81,536
17	M/s. HH Enterprise	-	44,758
18	M/s. Jaman Enterprise.	736,997	736,997
19	M/S Masud Auto Parts & Chemicals	295,103	326,861
20	M/s. M.R. Chemicals	61,585,649	59,287,385
21	M/s Munshi Chemicals	-	50,612
22	M/s Tarek Enterprise	57,015	437,190
23	M/s. Zharna Chemical Supply Co.	1,792,032	8,038,638
24	Zharna Traders	1,259,897	12,094,364
25	Nazrul & Brothers	-	442,463
26	N.M. Corporation	-	381,890
27	Raima Chemicals Industry	-	2,000,234
28	Refa Chemicals	120,000	520,000
29	Rone Chemical/Trading House	-	8,877
30	Saidabad Water Treatment Plant.	18,750,435	58,881,000
31	Sheik Russel Pani Sodhonagar	-	14,372,600
32	Sheik Hasina Water Treatment Plant	399,023	8,394,623
33	SIM Fabrics	-	447,276
34	SM Chemicals	190,248,696	160,152,461
35	Sonali Chemicals	-	90,250
36	SS Chemicals Industries Ltd	167,580	167,580
37	Tamim Enterprise	-	23,790
38	Traigon International	-	19,465
39	Uttara Chemicals	14,482,363	15,599,961
40	Younus Paper Mills Ltd.	405,000	-
41	Waste Chem International	-	108,353
Total		638,848,050	627,414,177



WATA CHEMICALS LIMITED

Deposit against Sales

As at 30th June, 2023

Schedule-06

SL. No	Name of Customers	Amount in Taka	
		30-Jun-23	30-Jun-22
1	None	-	-
2	None	-	-
Total		-	-



WATA CHEMICALS LIMITED

Trade Payables

As at 30th June, 2023

Schedule-07

Sl. No	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
1	Abir Shiping Limited (C & F)	-	6,744,407
2	Arthosuchak . Com	5,000	5,000
3	Bangladesh Association of Publicly Listed Companies		-
4	Central Depository BD Ltd.		-
5	Electromach Engineering	231,880	231,880
6	Shafique Basak & Co.		-
7	Tara Beebi International	229,972	397,004
8	Technaf Engineering Pvt. Limited.		-
9	M/s Habib Enterprise	-	565,000
10	M/s Monowara Enterprise	-	270,008
11	Waterchem Technology	280,307	289,442
Total		747,160	8,502,742



WATA CHEMICALS LIMITED
Advance to Suppliers
As at 30th June, 2023

Schedule-08

Sl. No	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
1	Aesthetic Engineering Services	-	60,000
2	Abir Shiping Limited (C & F)	246,627	-
3	Azmira Enterprise	-	278,560
4	Akram Mill Store	2,000,000	2,000,000
5	Ambient Steel Ltd.	9,032,600	2,638,600
6	Atik Chemicals	2,000,000	2,000,000
7	BBS Cables Ltd.	-	138,014
8	Bengal Interior	-	1,200,488
9	Binary Kraft	2,951,488	2,951,488
10	BSRM Steel Ltd	-	1,302,400
11	Daily Share Bazar	-	12,000
12	Dhaka Engineering Works (Md. Shihab)	11,955,982	11,755,982
13	Energytech Power Solution	374,000	374,000
14	Executive Technology Solution	73,962	73,962
15	F. Rahman Construction (Fazlur Rahman)	12,921,566	12,721,566
16	Gentech Power International	600,000	-
17	Jamuna Trading Corporation	4,776,766	5,123,996
18	Kazi Enterprise	234,785	234,785
19	Khakan SS & Thai Glass	200,000	200,000
20	Md. Manwar Eha Hashem (F. Beautification Work)	-	50,000
21	Marvelous IT	15,000	15,000
22	Md.Mojnu (Tree Plantation Work)	-	211,700
23	MM Corporation (C & F)	430,008	313,066
24	M/s. Amzad & Brothers	938,470	938,470
25	M/s Fahim Transport Agency	517,887	676,524
26	M/s. Joynal & Sons	-	837,750
27	M/s. LRD Enterprise	2,326,400	2,326,400
28	M/s. Moklesur Rahman & Brothers	1,825,700	1,825,700
29	M/s Nizam Enterprise	-	535,400
30	M/s Noor Enterprise	7,033,275	1,933,275
31	M/S Reza Construction	-	831,000
32	M/s. Sohel & Brothers (Pipe House)	-	720,000
33	National Tradings.	-	333,300
34	New Boiler Museum	645,300	645,300
35	New Progaty Iron Traders	-	779,618
36	Nis Chemical	6,559,261	9,252,261
37	Nitol Motors Limited	300,000	300,000
38	Omad International	200,000	200,000
39	Pran RFL Group	140,000	140,000
40	Rajshahi Travels & Tours	352,000	352,000
41	Rangs Workshop Limited.	-	22,317
42	Rooftec Trade	6,767,811	6,767,811
43	Rudro International	-	225,000
44	Ruhul Amin / Contractor	2,956,800	2,956,800



Sl. No	Particulars	Amount in Taka	
		30-Jun-23	30-Jun-22
45	S A Marine Collection	-	430,000
46	Serve & Solve Corporation	-	269,554
47	Shorifuddin (Pond Digging)	-	201,000
48	Sino Well Sailling Chemical Co. (BD) Ltd.	4,144,140	4,144,140
49	Soudi Radiator Engineering Works	-	170,000
50	SS IT DWIP	180,000	-
51	Technaf Engineering Pvt. Limited.	16,410	-
52	Technomax Engineering	150,000	150,000
53	Turbo Technology Ltd.	-	981,500
54	Tutul Motors	250,000	-
55	Water Ion Exchange	216,800	116,300
56	Unique Cement Industries Ltd.	-	3,872,000
57	Uttara Creadoor	-	52,000
Total		83,333,038	86,641,028



WATA CHEMICALS LIMITED
Calculation of Deferred Tax Liability
For the Period Ended 30th June 2023

Schedule-09

(a) Carrying amount at Balance Sheet date

i) Carrying Cost of Fixed Assets-WDV (Net of Land Value & Revaluation increase):

Particulars	Amount in Taka			
	30-Jun-23	30-Jun-22	30-Jun-21	30-Jun-20
Written Down Value (As per Schedule-1)	856,207,296	896,188,486	943,466,378	997,117,967
Less: Revaluation Increase	311,658,958	318,010,818	322,098,567	407,814,137
Plant & Machinery Increase	353,253,863	353,253,863	353,253,863	353,253,863
Factory Building Increase	54,663,662	54,663,662	54,663,662	54,663,662
Other Assets Value (Decrease)	-	-	-	-
Less: Depreciation of Revaluation	(96,258,567)	(89,906,708)	(85,818,958)	(103,388)
	544,548,338	578,177,668	621,367,811	589,303,830
Less: Land Value	(106,402,620)	(106,402,620)	(106,402,620)	(106,402,620)
Net WDV (Except Land Value & Revaluation)	438,145,718	471,775,048	514,965,191	482,901,210
ii) Carrying value of Right-of-use (ROU) asset	4,620,711	5,390,830	6,160,950	6,931,070
iii) Carrying value of Lease Obligation	(4,970,302)	(4,313,861)	(5,164,503)	(5,189,269)
Total Carrying value at Balance Sheet date (i+ii+iii)	437,796,127	472,852,017	515,961,639	484,643,011

(b) Carrying amount as Tax Base

Tax Based Fixed Assets-WDV as on 30th June 2023

As per Tax Depreciation Schedule as shown below (Including addition during year):

Particulars	Amount in Taka			
	30-Jun-23	30-Jun-22	30-Jun-21	30-Jun-20
Plant & Machinery	146,825,106	162,914,507	202,900,594	251,546,743
Factory Building	70,622,605	78,469,561	98,086,951	122,608,689
Motor Vehicle & Bi-cycle	8,201,249	5,965,999	7,457,499	12,056,357
Furniture & Fixture	3,007,080	3,339,230	3,664,056	3,902,123
Office Equipment (including computer)	5,977,441	5,255,651	4,975,988	4,815,743
Laboratory Equipment	374,137	415,708	443,868	522,198
Generator	16,657	18,508	23,135	28,919
	235,024,276	256,379,164	317,552,091	395,480,771
(c) Temporary Taxable Difference (a-b)	202,771,851	216,472,853	198,409,548	89,162,240
(d) Deferred Tax Liability on Temporary Taxable Difference (C*22.5%)	45,623,667	48,706,392	44,642,148	22,290,560
(e) Deferred Tax Recognised on Depreciation of Revaluation Charged for the Period @22.5% (Schedule-10)	1,122,587	1,226,325	1,340,484	1,629,072
(f) Deferred Tax Liability as on 30th June 2023 (d+e)	46,746,254	49,932,717	45,982,632	23,919,632

Computation of Tax Based WDV of Fixed Assets
As on 30th June 2023 (As per 3rd Schedule of ITA, 2023)
Assessment Year-2023-2024

Description of Assets	Opening WDV as on 01-Jul-22	Addition during the year	Total	Rate of Dep.	Depreciation for the period	Closing WDV
						30-Jun-23
Plant & Machinery	162,914,507	224,500	163,139,007	10%	16,313,901	146,825,106
Factory Building	78,469,561	-	78,469,561	10%	7,846,956	70,622,605
Motor Vehicles & Bi-Cycle	5,965,999	3,146,500	9,112,499	10%	911,250	8,201,249
Furniture & Fixture	3,339,230	1,970	3,341,200	10%	334,120	3,007,080
Office Equipment (Including Computer)	5,255,651	1,385,950	6,641,601	10%	664,160	5,977,441
Laboratory Equipment	415,708	-	415,708	10%	41,571	374,137
Generator	18,508	-	18,508	10%	1,851	16,657
Total	256,379,164	4,758,920	261,138,084		26,113,808	235,024,276

WATA CHEMICALS LIMITED
Depreciation Adjustment with Revaluation Reserve

Schedule-10

Particulars	Plant & Machinery	Factory Building	Total
Revaluation Increase	353,253,863	54,663,662	407,917,525
Depreciation Charged on Revaluation Increase	102,453,863	54,663,662	157,117,525
Rate of Depreciation	10%	5%	
For the Year 31.12.2012	10,245,386	2,733,183	12,978,569
For the Year 31.12.2013	9,220,848	2,596,524	11,817,372
For the Year 31.12.2014	8,298,763	2,466,698	10,765,461
For the Year 31.12.2015	7,468,887	2,343,323	9,812,209
For the Period 30.06.2016 (6 Months)	3,360,999	1,113,097	4,474,096
For the Year 30.06.2017	6,385,899	2,170,542	8,556,441
For the Year 30.06.2018	5,747,308	2,062,015	7,809,323
For the Year 30.06.2019	5,172,577	1,958,914	7,131,491
For the Year 30.06.2020	4,655,320	1,860,968	6,516,288
For the Year 30.06.2021	4,189,788	1,767,920	5,957,708
For the Year 30.06.2022	3,770,809	1,679,524	5,450,333
For the Year 30.06.2023	3,393,728	1,595,548	4,989,276

(a) Depreciation on Plant & Machinery had been charged on partial revaluation increase amounting to Tk. 102,453,863 against total revaluation increase of Tk. 353,253,863 which is equal to 29% of total revaluation increase on Plant & Machinery value.

(b) Adjustment in respect of depreciation on revaluation increase for the year 2022-2023 for total amount of Tk.49,89,276/- had been made through "Change in Equity Statement".



WATA CHEMICALS LIMITED
Statement of Yearwise Unclaimed Dividend Account

Schedule-11

SL No.	Year of Dividend	Amount of Taka		
		Demat	Non Demat	Total
		Schedule-11 (A)	Schedule-11 (B)	
1	Dividend Year - 2010	-	73,626	73,626
2	Dividend Year - 2011	9,480	88,352	97,832
3	Dividend Year - 2014	19,856	57,428	77,284
4	Dividend Year - 2015 -2016	18,961	143,571	162,532
5	Dividend Year - 2016 -2017	76,760	157,928	234,688
6	Dividend Year - 2017 -2018	88,305	143,739	232,044
7	Dividend Year - 2018 -2019	59,834	558,824	618,658
8	Dividend Year - 2019 -2020	56,365	814,951	871,317
9	Dividend Year - 2020 -2021	66,956	698,859	765,815
10	Dividend Year - 2021 -2022	39,425	465,878	505,303
Subtotal (A)		435,941	3,203,157	3,639,098

Yearwise Statement of Transfer to ICB

SL No.	Year of Dividend	Amount of Taka		
		Demat	Non Demat	Total
		Schedule-11 (A)	Schedule-11 (B)	
1	Dividend Year - 2010		73,550	73,550
2	Dividend Year - 2011	9,480	88,260	97,740
3	Dividend Year - 2014	19,856	57,369	77,225
4	Dividend Year - 2015 -2016	18,961	143,423	162,384
5	Dividend Year - 2016 -2017	76,760	157,765	234,525
6	Dividend Year - 2017 -2018	14,539	143,739	158,278
Unclaimed Dividend Transferred Subtotal (B)				803,701
Less: TDS on Dividend				(110,801)
Unclaimed Dividend Account Net Transferred Subtotal (A)				692,900
Unclaimed Dividend Account Balance (A-B) = C				2,835,397



WATA CHEMICALS LTD.
Statement of Yearwise Unclaimed Dividend Account (Demat)

Schedule-11(A)

SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
Dividend Year - 2010			
1	115	MR. MAHMUDUL KARIM	600.00
2	929	MR. ANWAR HOSSAIN	240.00
3	947	MR. MD. NURUL ISLAM	600.00
4	1268	BRIG(RTD) A.S. MAHMUD	300.00
5	1340	MRS LAILA AZAD	960.00
6	1466	MR. ZAFRUL HASSAN	900.00
7	1839	MR. SANJIB KUMAR SARKER	240.00
8	1867	MR. MOHAMMAD MOFAZZAL HOSSAIN	240.00
9	2031	MR. SK. TOWHIDUL ISLAM	540.00
10	2053	MR. KAZI EYEAR AHAMED	300.00
11	2059	DR. MD. REZAUL ISLAM	60.00
12	2492	MRS MOMATAZ BEGUM	600.00
13	2526	MRS. SHAMIM RRA BEGUM	480.00
14	2527	MRS. HOSNE ARA BEGUM	480.00
15	2531	MR. MD. TALIBUR RAHMAN	300.00
16	2628	MR. MD. ABDUL HANNAN	300.00
17	2894	M/S GRAMEEN SECURITIES MANAGEMENT LTD	240.00
18	3060	MRS RANA DEY & LINA DEY	60.00
19	3130	MR. SUKUMAR SAHA & DEEPTI SAHA	240.00
20	3309	MRS ROKEYA MUSTAFA	1,200.00
21	3899	MR. SIRAJUL ISLAM	60.00
22	4052	MR. ABM TAJ RIFAT RAHMAN	60.00
23	4054	MR. ABM ZIAUR RAHMAN SIDDIQUE	120.00
24	4055	MRS KAMRUN NAHAR ZIA	60.00
25	1416	MR. ANWAR HOSSAIN	300.00
Dividend Year - 2010 Total			9,480.00
Dividend Year - 2014			
1	1201510014710691	MD. KAMRUZZAMAN	50.00
2	1201510021598012	MD. JAHIRUL ISLAM	400.00
3	1201560041126772	SYED ALMAMUN FERDOUS	250.00
4	1201580004127538	MONZURUL HAQ SHOAIB	145.00
5	1203020028523450	HOSNE ARA BEGUM	300.00
6	1201590050426375	MD. ASLAM DEWAN	50.00
7	1201590051862887	SHAMIMA NASRIN	50.00
8	1203020029935552	MD. MATIOR RAHMAN	150.00
9	1201630045555367	MD. MOSHIN BHUIYAN	150.00
10	1201640016732895	MD. MONIRUZZAMAN	130.00
11	1203260035235210	ANWAR HOSSAIN	200.00
12	1201720005541440	MD. ROWNOK HOSSAIN	200.00
13	1203040039208129	MD. MOBARAK MIAH	250.00
14	1201770004506089	MD. REFAUL HAQUE	156.00
15	1201920003792892	MD. REZAUL HOQUE	156.00
16	1201920004180382	MD. KHORSHID ALAM	78.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
17	1201920016544249	MD. SIRAJUL HAQUE	500.00
18	120200000510321	MR. TUHIN SAHA	200.00
19	120200000746831	SYED AZIZUDDIN HOSSAIN	390.00
20	1202030051416940	MD. SAIFUL ALAM	200.00
21	1202050014238609	MD. ISMAIL HOSSAIN	620.00
22	1202090052018791	REZZAUL HASSAN BHUIYAN	500.00
23	1202150034889796	MRS. TAHMINA KHATUN	200.00
24	1202160026345022	A.K.M SHAKHAWAT HOSSAIN	500.00
25	1201530051727223	SAMIR KUMAR DAS	500.00
26	1202400021519308	TARIQUL AHAMMED	500.00
27	1202450049443661	MD. NAZIB MAHMUD SHAJIB	700.00
28	1202550034335073	MD. KHAIRUZZAMAN BARBHUIYAN	337.50
29	1202630034422084	MOHAMMED ALAM	400.00
30	1202790004130279	KAZI TOHIDUL ISLAM	430.00
31	1202800033993929	SABITA MAJUMDER	50.00
32	1202820001863729	MD. MASUD ALI KHAN	250.00
33	1202820005793012	EMRAN ALI MUNSHI	162.50
34	1202820055023821	MD. NAZMUL HAQUE	405.00
35	1202830012300560	MD. ALI AKBAR	200.00
36	1202830036339521	MOHAMMED HEDAYET ULLA	200.00
37	1202890055939133	TASMIN HAQUE	150.00
38	1202980004963993	MD. SAYED AHMED	200.00
39	1203020021006566	ASHIS KUMAR SARKER	120.00
40	1203020033812170	KAMRUN NAHAR	120.00
41	1203110027165487	MD. NASIR HOSSAIN (RIAZ)	150.00
42	1203180000218186	MOHAMMAD HABIB ISMAIL BHUIYAN	500.00
43	1203180026465676	MUNSHI MOSHIUR RAHMAN	250.00
44	1203250009640481	MD. GOLAM MUSTAFA PATWARY	250.00
45	1203280024343477	MD. SAIFUL ISLAM	800.00
46	1203410004962541	MOHAMMAD SK.SALIM	300.00
47	1203490040399606	MD AMJAD HOSSAIN MOJUMDER	300.00
48	1203510040303421	SONIA PARVIN	500.00
49	1203650011829016	MD. TASIN KADIR	500.00
50	1203680020541138	MD. SAIFUL ISLAM	600.00
51	1203880028619778	SYED A.K.M SALIM	1,000.00
52	1204310032213428	MD ANWAR HUSSAIN	500.00
53	1204310044231270	BADRUN NAHAR JOLLY	200.00
54	1204490033483479	KHAIRUNESSA AHMED	150.00
55	1205790056101973	MD. MIZANUR RAHMAN	700.00
56	1202030039342132	LAILA AKTER	150.00
57	1202320004124237	SUKUMAR SAHA	156.00
58	1202380015314652	MD. MUZIBUR RAHMAN	156.00
59	1202410041024124	MD. SERAZUL ISLAM	130.00
60	1202060021112783	MD. NAZMUL HUDA	303.50
61	1203630043576651	HASINA ZAHAN	805.00
62	1204490038099344	MD. HAFIJUR RAHAMAN	365.00
63	1203680056604220	BISHWAJIT PAUL	425.00
64	1203140005122842	FIROZ AHAMED	26.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
65	1203730055704503	SHIRIN AKTER	89.00
Dividend Year - 2014 Total			19,855.50

Dividend Year - 2015 -2016

1	1202280031977251	SUMAN SAHA	10.00
2	1202060022072884	MD. JAHIR UDDIN MALLICK	250.10
3	1202020000276552	MR. TAPAN CHANDRA BHOWMIK	202.14
4	1202030017628510	M. ANISUR RAHMAN RAJIB	32.04
5	1202160015301686	MOSAMMATH ANJUMANARA BEGUM	128.16
6	1202140016197110	HASAN MD. SHAHARIAR ALAM	32.04
7	1202150000883541	MD. SHAHJAHAN KAZI	30.00
8	1202090000370235	MR MD RUHUL AMIN	400.00
9	1202090006416897	MRS JENY HAZRA	90.10
10	1202090033242807	S.M. HABIBUL HASAN	20.00
11	1202140021332940	MD. AMJAD HOSSAIN KHAN SOHEL	96.12
12	1202140000222060	MR. ABUL BASHER KHAN	202.14
13	1202820001358022	PILOO MIAH	390.00
14	1202720027309786	EXCELLENT INVESTMENT LTD.	180.10
15	1202840004183774	MD. ABUL HASHAM	202.14
16	1201510014710691	MD. KAMRUZZAMAN	200.10
17	1202200032506780	MD. SAIFUL ISLAM	80.10
18	1202250021689238	MR. BADAL CHANDRA BHADRA	90.10
19	1202200010746881	KAMRUN NAHAR	210.10
20	1202370025689468	MOUSUMI JASMIN	242.14
21	1202320004124327	SUKUMAR SAHA	390.00
22	1202370009654541	PARVIN SULTANA	500.00
23	1202160014856756	UMA RANI DAS	390.00
24	1204490044971698	MD. SHAH ALAM	330.00
25	1203500030291431	MD. IMRAN SHARIF	210.00
26	1203730059169358	SHASAN BARUA	30.00
27	1203610019206904	BIPLOB KUMAR BISWAS	224.18
28	1203650042930417	ALAMGIR	60.00
29	1203020034742759	MD. MAMUN	210.00
30	1203210021482164	MD. HABIBUR RAHMAN MOLLA	260.10
31	1203630055342568	MD. NURUS SALAM	170.00
32	1203630055343024	MD. NURUS SALAM	100.00
33	1203520010424504	MD. FAYSAL	250.00
34	1203450004122139	MD. RASED ALI	300.10
35	1203410044843426	ANOWER ALI	500.00
36	1202800033993953	HAZERA KHATUN	488.16
37	1202640004301300	BILKIS AKTER	1,350.00
38	1203270013245461	MD. DAIN ISLAM	100.00
39	1203280048614271	MD. ARIF BILLAH	500.00
40	1203040040294561	MS. NASIMA AKTER	272.14
41	1203040048604887	SUNZEDA SULTANA	930.00
42	1203060008131578	RASHID IQBAL	200.00
43	1203080001334260	ME. ASADUZZAMAN TALUKDER	550.00
44	1201580018634032	MR. MASUDUZZAMAN	300.00
45	1201900046492328	MD. KAMAL KHAN	450.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
46	1202000000030326	MR. KAZI SHAHIDUL ISLAM	250.00
47	1201890061184321	MD. YONUS MIA	32.04
48	120190000105976	PRODIP KUMAR DAS	10.00
49	120202000451453	MR MD YEASIN MOLLA	500.00
50	1201560000768916	HASIN AHMED	592.14
51	1201480026343074	DELOWAR HOSSAIN	532.14
52	1201850020959682	MR MD. ARIF	700.10
53	1204760020513691	SYED ABDUL NOOR	550.00
54	1202270049765251	BEAUTY AHMED	200.00
55	1201640000137356	MOSADDEQUL HUQ	500.00
56	1201480020672759	KAZI ABUL KASHEM	1,000.00
57	1201940041253327	MD. SHAHABUDDIN	250.00
58	1203670060527870	HARU LAL DAS	400.00
59	1203350001131152	AZAD RAHMAN KHAN	390.00
60	1202630017977283	MD. EYASHIR ARAFAT	50.00
61	1202820000193584	MURAD ALI KHAN	322.04
62	1203680059822716	MOHAMMAD HOSSEN	260.10
63	1202420025474289	MD. MASUDUR RAHMAN	100.00
64	1202420025474297	MD. MASUDUR RAHMAN	40.00
65	1202840041494991	NIGAR SULTANA	50.00
66	1203520058588136	SHAH MUNTASIR MAMUN	80.00
Dividend Year - 2015 -2016 Total			18,960.86

Dividend Year - 2016 -2017

1	120147000429811	MD. MOHIBUL ISLAM CHOWDHURY	223.38
2	1201470038352716	MD. SHAHJAHAN MIAH	83.38
3	1201510009709592	MD. FIRDOUS ALAM	603.38
4	1201510023333625	MD. MAHBUBUR RAHMAN POLASH	1,000.00
5	1201540023371081	SHAH MOHAMMAD IBRAHIM	163.38
6	1201580004093403	MD. FARID UDDIN	60.00
7	1201720004510758	MD. ELIAS	2,500.00
8	1201770003494098	2046 - MD. ANWAR HOSSAIN	343.38
9	1202050001719501	MR. MD. MAHFUZUR RAHMAN BHUIYAN	1,601.65
10	1202080016703044	MD. TAZ UDDIN	200.15
11	1202160017261331	MD. MAHABUBUR RAHMAN	360.00
12	1202450000749908	MOKHLES ALAM	100.00
13	1202580032662095	ZIAUL ASHRAF	481.50
14	1202640011144253	M. BAZLUR RASHID	342.70
15	120287000093671	MAKSUD OMAR	201.80
16	1203040035532558	MD. JAHANGIR ALAM NASIM	1,000.00
17	1203100045440850	MD. ASHRAFUL ISLAM	40.45
18	1203140040410212	MRS. SHARDA ZAMAN	100.00
19	1203370005242561	MD. ELIAS	2,200.00
20	1203510015413164	MOHAMMMAD ABDUR ROB	222.25
21	1203680043602101	KHONDOKER FARID HASSAN	1,000.00
22	1203880016928552	HENRY BOWER	2,102.70
23	1203880030410709	BILKIS BEGUM PARUL	1,900.00
24	1203880035355813	RASMA BEGUM	2,000.00
25	1204090032342239	ABURI INTERNATIONAL	4,581.50



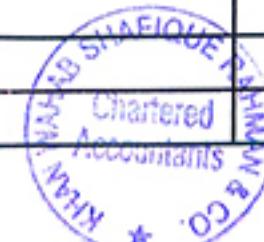
SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
26	1204430022313969	SUSHANTA BANIK	100.00
27	1204500044710328	MST. NURUNNAHAR	320.00
28	1204880051582393	MD. KAMRUZZAMAN MASUM	900.00
29	1205780040480537	RIAZ UDDIN AHMED	80.00
30	1205780062840091	MR. ASADUZZAMAN	1,000.00
31	1301020000991905	RUPALI BANK LTD. F. EX.CORP.BR.	7,021.80
32	1605310047501168	SUSPENSE ACCOUNT BONUS SHR	7,021.80
33	1201720016118034	DR.MD.SHAMSUL ALAM	279.00
34	1201720019673740	MD.ABDUR RASHID	218.10
35	1201720026263107	MD.ABU HANIF	200.00
36	1201720026537601	MD.ABU HANIF	393.00
37	1201720029919275	HASINA AKTER	300.00
38	1201720039377129	SURAIYA AKTER	1,000.00
39	1201720053881433	MD. GOLAM SAROAR	1,000.00
40	1201720054888263	TASLIMA HAQUE	151.00
41	1201720062992992	SWAPAN KUMAR PAUL	662.00
42	1201730000096766	MR SK. FAZLUL KARIM	173.00
43	1201730001138526	MR.MOHAMMAD JAHIRUL QUAYUM.	547.00
44	1201730001138550	MR.RASHEDUL QUAYUM.	1,095.00
45	1201730045715702	MD.ALAMGIR HOSSEN	202.00
46	1201730053847605	SYED MOKBUL AHMED	345.00
47	1201730061373477	MD ZAKIR HOSSAIN	6,420.00
48	1201730062365545	MD.SHAHID MIA	70.75
49	1201740021933409	DR.MD.GIASH UDDIN	499.00
50	1201740040197270	GOL AFROZ BEGUM	300.00
51	1201740049177917	MD. ABDUR ROB JOMADDER	6,691.00
52	1201740062593272	MD.SHAHEENUR REZA TALUKDER	540.00
53	1201740063021086	ADNAN FORHAD	1,342.00
54	1201750000136054	MD. AMIRUL ISLAM	382.00
55	1201770004506089	3003 - MD. REFAUL HAQUE	547.00
56	1201770045625821	12335-MODON KUMAR SHEN	2,482.00
57	1201810000020139	AHMED MAHMUDUR RAHMAN KHAN	28.30
58	1201810000024137	S.M. ABU HASSAN	1,095.00
59	1201810005247190	MOSHER REF HOSSAIN BHUIYAN	1,229.80
60	1201810018456965	SHARMIN NAHAR	7,400.00
61	1201820015772793	MD.ELIAS	572.00
62	1201820025691931	MAHMUD HASSAN	470.00
63	1202010041752355	MD. KAMRUZZAMAN	60.00
64	1202030045726506	MOHAMMAD SAFIQUR RAHMAN	20.00
65	1202080056428649	MD. BILLAL HOSSAIN	90.75
66	1202090000596748	M.A KAMAL UDDIN	100.00
Dividend Year - 2016 -2017 Total			76,759.90

Dividend Year - 2017 -2018

1	1201480003801374	MD. ABDUL MOIEZ	800.00
2	1201510009928150	TAPAN CHANDRA MALLIK	100.00
3	1201530037652758	UMME AMARA SHATHI	890.00
4	1201530064669531	MD. JAHID HOSSAIN	200.00
5	1201540062892659	MD.MASUM	50.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
6	1201540064004962	HASIB AHMED	50.00
7	1201540064677016	ARPITA BARUA	50.00
8	1201560000014437	MUSFIQUR RAHMAN	400.00
9	1201560017562958	MD. FAZLUL HAQUE	100.00
10	1201560043472526	MD. AMIR HOSSAIN	100.00
11	1201570000158687	NASREEN JAHAN	570.00
12	1201570010363026	MOMTAZ BEGUM	10.00
13	1201570010346068	MOMTAJ BEGUM	10.00
14	1201580000054883	MR. MD. BAZLUR RAHMAN	10.00
15	1201580000332567	MR. MOHAMMAD ABDUL AZIZ	182.00
16	1201580000332947	MRS. RAHMAT-A-KHODA	450.00
17	1201580007732987	MD ZAHID HOSSAIN	98.00
18	1201580007732995	MD ZAHID HOSSAIN	98.00
19	1201580020961361	MRS. MAHTABA HASAN	1,000.00
20	1201580023349051	KHANDOKER AHSAN HABIB	456.00
21	1201580026277956	MD. ABDUS SALAM FARAZI	260.00
22	1201580036213002	ENAETH HOSSAIN	250.00
23	1201580038401462	MD. AKRAM ULLAH KHAN	60.00
24	1201580039363404	SUMAN HOSSAIN	490.00
25	1201580062031686	H.M. ELIUS ASHMOAL	250.00
26	1201580066432920	MD. MAMUNUR RASHID	190.00
27	1201590000369022	MR. SUDHIR KUMAR ROY	100.00
28	1201590018577968	MOHAMMED MAHABUBUR RAHMAN	314.00
29	1201590018643591	SABERA BEGUM	1,000.00
30	1201590019495019	SUKDEB BANIK	1,000.00
31	1201590020610028	MD SHAH ALAM SIDDIQUE	900.00
32	1201590021784370	MD BELAL HOSSAIN	100.00
33	1201590024920695	MD. ATIKUR RAHMAN	1,160.00
34	1201590025249373	BIDDUT DEY	350.00
35	1201590026014084	MD. ISTIAK ALAM	50.00
36	1201590033204253	MD. ARMAN ALI	10.00
37	1201590033438087	KAZI MOHAMMED JASHIM UDDIN	310.00
38	1201590034088717	MD. BAHAUDDIN FAHIM	200.00
39	1201590060549478	JAMIUL ISLAM BISWAS	240.00
40	1201590062893711	PRITHWI RAJ ACHARJEE	1,000.00
41	1201600021440356	KAMRUN NAHAR	350.00
42	1201630020517612	MD. KAMRUL ISLAM	500.00
43	1201630048600000	SIDDIQUE HOSSAIN	120.00
44	1201630051692097	KOHINOOR AKTER	200.00
45	1201630053351251	NAYAR SULTANA	200.00
46	1201690012317163	MD. ABDULLAH EL KAFI	100.00
47	1201700005866168	MITRA BHATTACHARJEE	370.00
48	1201700042343143	BONY ISRAEL	200.00
49	1201700058109210	MD. IQBAL HASAN	100.00
50	1201700062425368	MOHAMMED MOSLEM MIAZI	100.00
51	1201700067099974	MD. SHAHNEWAZ ISLAM	10.00
52	1201710000920918	MD. SALEH ABDULLAH	450.00
53	1201710002551632	ABU BAKER SIDDIQUE	100.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
54	1201710018121512	MD. ABDUR RAZZAQUE	300.00
55	1201710029114521	MD. DIDARUL ALAM	600.00
56	1201720020177796	KAZI SAIDUL HAQUE	300.00
57	1201720027179367	MD.ABDULLAH	50.00
58	1201720039377129	SURAIYA AKTER	50.00
59	1201730000017093	MD. AMDADUL HAQUE	270.00
60	1201730040440166	SHAH MD. MAMUN-OR-RASHID	50.00
61	1201730058783794	SHAH MD.MAMON OR RASHID	150.00
62	1201740016764208	SHAHIDA AFROZ	1,000.00
63	1201740020688771	K.M. ASHADUZZAMAN	1,000.00
64	1201740060729339	TOWFIQUE RAHMAN	800.00
65	1201740060802111	MD. HAMIDUL ISLAM	500.00
66	1201740064858677	ARIFUR RAHMAN	100.00
67	1201770003494098	2046 - MD. ANWAR HOSSAIN	476.00
68	1201810000780617	MD. NASIR UDDIN HOWLADER	200.00
69	1201820006052801	SAIFUDDIN AHMED	1,000.00
70	1201820017388449	JIBAN KRISHNA BHOWMIK	1,000.00
71	1201820018090713	MDNEYAMUL HAQUE	990.00
72	1201820026062113	GOPAL CHANDRA PAUL	260.00
73	1201820026698248	SHEIKH MD. SARWAR HOSSAIN	1,000.00
74	1201820028183658	MD. FARUQUL ALAM BHUIYAN	750.00
75	1201820030364311	ABU NAHID EBNE HASHEM RIAN	1,000.00
76	1201820030813948	ABU NAHID EBNE HASHEM RIAN	1,086.00
77	1201820032307928	ANUP KANTI DAS	100.00
78	1201820042281166	MD.KUTUB UDDIN	300.00
79	1201820044758208	MD. ABU TAREQ	830.00
80	1201820045605281	MD. ABDUS SATTAR	100.00
81	1201820049696345	SHANKAR CHADRA ROY	900.00
82	1201820051704431	S.M ABU SAYEM HIMEL	100.00
83	1201820052500644	COMPUTER NETWORK SYSTEMS LTD.	270.00
84	1201820052929992	MOHAMMAD BORHAN UDDIN	240.00
85	1201820053315962	JASIM MOHAMMAD	400.00
86	1201820062543763	MOHAMMAD SARWAR ALAM	100.00
87	1201820062549637	SIDDIQUR RAHMAN	1,000.00
88	1201820062756598	MD. ABUL MOHSIN	100.00
89	1201820062771407	MEER MONIRUZZAMAN	300.00
90	1201820062962733	MD HUMAYUN KOBIR SHAHEEN	282.00
91	1201900021292851	K.B. AZGAR AHMED	200.00
92	1201900046492328	MD. KAMAL KHAN	94.00
93	1201910063653948	MIR ASRAFUL ISLAM	480.00
94	1201910064124208	MD. SHAHADAT HOSEN	10.00
95	1201910067068140	SYED IMRAN AHMED	230.00
96	1201920064421727	PANKAJ ROY CHOWDHURY	550.00
97	1201930062731574	ISHTIAQ HYDER KHAN	100.00
98	1201940016242123	DEWAN MUHTANEK FAHIM	240.00
99	1201940034093871	SHETOL IGNATIOUS GONSALVES	10.00
100	1201940060184726	ASHRAF ALI KHAN	100.00
101	1201950000342151	ABDUS SALAM ARIF	602.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
102	1201950005103818	WORLD. COM LTD.(UNIT-1)	500.00
103	1201950006719859	GAZI MARUF HASAN	100.00
104	1201950007057341	MASUK AHMED PATWARY	50.00
105	1201950011592595	KAZI RAHILA FERDOUSI	350.00
106	1201950011738007	NOORJAHAN BEGUM	190.00
107	1201950062213752	FARUK AHMED	758.00
108	1201950062614114	MD. IBRAHIM HOSSAIN	200.00
109	1201950062708566	ABUL KASEM MD ASADUZZAMAN	500.00
110	1201950064814059	KAMAL UDDIN	100.00
111	1201950065364835	ZOHURA KHATUN	500.00
112	1201960003775238	JANNATUL AFROZ	320.00
113	1201960030170059	MD RAKIBUL HASSAN	64.00
114	1201960030330785	MD GIAS UDDIN	270.00
115	1201960039682159	TULSHI CHANDRA SARKER	300.00
116	1201960058567343	PARVIN ISLAM	100.00
117	1201960063836406	GAZI ABUL KASHEM	580.00
118	1201960064482411	MD ABBAS UDDIN	720.00
119	1201960064554397	RAJIB DEB NATH	426.00
120	1201960065371863	MAJUMDER TRADERS	1,080.00
121	1201980001612225	MUKTA AKTER	560.00
122	1201980003833720	MOHAMMAD SHAH ALAM	250.00
123	1201980032144190	FATEMA KHANAM	650.00
124	1201990002305166	FARIDA YASMIN	324.00
125	1202000016415571	S M SHFIQUL AMIN FERDAUSI	260.00
126	1202010062981388	SHOPNO BILASH CO-OPERATIVE LTD	100.00
127	1202020017934909	MD.LITON	226.00
128	1202020044604614	KAMOL SARKER	130.00
129	1202020055388473	MD. ABU SUFIAN MOZUMDER	440.00
130	1202020058311101	RASHEDUL ISLAM	100.00
131	1202020058383955	ELMI BINTA SHAWKAT	30.00
132	1202020062579738	KHALED HASAN	80.00
133	1202050010850066	MR. MD. SIDDIQUR RAHMAN	200.00
134	1202050017237104	MD SAMIUL ISLAM	600.00
135	1202060000131086	MD. MUZAMMEL HAQUE	334.00
136	1202060015308447	MD. SALIM MOLLA	300.00
137	1202060015492829	MD. TAYABUR RAHMAN	280.00
138	1202060024800710	MD. TAYEBUR RAHMNA	142.00
139	1202060024800729	MST. ROKIYA	284.00
140	1202060063762077	MD. RUBEL HOSSAIN	50.00
141	1202090000050601	ADVOCATE S K SEN	284.00
142	1202090006416897	MRS JENY HAZRA	392.00
143	1202090021484751	SM MASUDUL HAQUE	630.00
144	1202090040791291	MR. ABU BAKAR SIDDIK	200.00
145	1202090045220104	MD. MOFAJJAL HOSSAIN	40.00
146	1202090050231231	MUHAMMED SHAMSUDDIN	100.00
147	1202120065940652	MD. SHOHAG	428.00
148	1202130048740849	MD MOKDED MOLLAH	60.00
149	1202140016294592	MD ANWARUL MALEK	600.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
150	1202140055267304	MD. ATIQUR RAHMAN	530.00
151	1202150000209662	MR. IFTEKHAR AHMED	54.00
152	1202150006167292	SHEFALI AKTAR	50.00
153	1202150007465550	FABIAN S. GOMES	500.00
154	1202160015955641	K.B AZGAR AHMED	410.00
155	1202160016673729	MD. SYEDUR RAHMAN	10.00
156	1202160062450631	SAYED AHMED KHAN	100.00
157	1202190042843513	KHALEDUN NAHAR	300.00
158	1202190056240071	SHORIFA ISLAM	408.00
159	120220000097265	S M KOWSAR	1,000.00
160	1202200000395216	MD. MOHIUDDIN (MOHIN)	50.00
161	1202200012099772	MUHAMMAD SHOWKAT IMRAN	300.00
162	1202200022402995	MUHAMMAD MIZANUR RAHMAN	280.00
163	1202200023977252	RABEYA KHATUN	110.00
164	1202200062574818	M0HAMMAD ABUL FAZAL SHARKAR	60.00
165	1202210005091829	MIR ASGAR ALI	390.00
166	1202220060635872	SHARIF MUHAMMED FAZLAE ELAHI	1,000.00
167	1202220062018509	MD. HUMAYUN KABIR PATWARY	1,000.00
168	1202240043148895	MUHAMMAD MIZANUR RAHMAN	260.00
169	1202240053836887	MD.ABIDUZZAMAN	100.00
170	1202260016303007	MOSTAFA KAMAL UDDIN	392.00
171	1202280017412966	MD. MASUM KABIR	100.00
172	1201470044290625	MD. AMDADUL HAQUE	100.00
173	1201510040013792	AMINUR RAHMAN	390.72
174	1201510052140119	MR. MD. ABDUL MATIN	425.00
175	1201580000413429	MR. MD. SHAHJAHAN ALI	1,000.00
176	1201590043543150	MOHAMMAD ALI ZINNAH	1,000.00
177	1201590065754527	MD. MONIRUL ISLAM	142.00
178	1201630015273623	MD.MAHBUB MUSA	1,020.00
179	1201720000010083	S.M. MONIRUZZAMAN	269.00
180	1201730012454807	SAYED JISHAN	100.00
181	1201770004506089	MD. REFAUL FAQUE	450.00
182	1201810000024137	S.M. ABU HASSAN	900.00
183	1201820025958355	MANISHA BANERJEE	929.00
184	1201820028591104	JINNATH ARA	200.00
185	1201820040805587	MD.JALAL HOSSAIN	409.00
186	1201820064727297	HAFIZA BEGUM	849.20
187	1202000016415588	BEGUM HANUFA KHANAM	50.00
188	1202020055363286	H. A. FATTAH	500.00
189	1202030001491280	HANNAN SHIKDER	350.00
190	1202090016909892	MAHAMUDA ANWAR	400.00
191	1202150021893963	MD. ANISUZZAMAN	300.00
192	1202240062726636	AZM OBAIDUR RAHMAN	500.00
193	1202400059020908	MOHAMMAD ALI	54.00
194	1202400059020916	MOHAMMAD ALI	54.00
195	1202400059803098	GOLAM FARUQ CHOWDHURY	294.00
196	1202400060282019	MD. MOSLIM UDDIN	180.00
197	1202400060309399	MASHUKAT TABASSUM	100.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
198	1202400060825912	MST. ZARINA BEGUM	30.00
199	1202400062903212	MD. MAHABUBUL ISLAM PATWARY	100.00
200	1202580004121359	ABDUR RAHIM MOLICK	10.00
201	1202620003924269	SHAKWAT HOSSAIN CHOWDHURY	30.00
202	1202830004996822	MS. HELEN IMRAN	10.00
203	1202830049597471	MD. SHAMSUJJAMAN	289.20
204	1202840039367967	DIPU KUMAR BARUA	315.00
205	1202840061199123	MD. SOHEL HOSSAIN	144.00
206	1202850022451475	MOHAMMED MIZANUR RAHMAN	98.00
207	1202960016990217	MUHAMMAD MAKSDUR RAHMAN	120.00
208	1203020054906682	ABDUL OHAB	90.00
209	1203060027285616	MST. MASUM JAHAN	313.04
210	1203060058506931	MD. ABDUL MALAK	1,000.00
211	1203140040932728	SOHEL AHMED	1,085.00
212	1203150031058257	MD HALIM MIAH	259.00
213	1203150043475016	ATAUR RAHMAN	200.00
214	1203180028694524	MD. ARIFUL ISLAM	249.20
215	1203180066038139	SHADMAN SAKIB NOOR	1,000.00
216	1203320007137704	MD. A. KADER	500.00
217	1203360049818881	ABU TAMIM MUHAMMAD JAHIR IMAM	330.00
218	1203510023287254	HOSNEARA BEGUM	104.00
219	1203520010562607	MD. FAZAL AHMED	500.00
220	1203620064808314	SHAHERA BEGUM	461.00
221	1203630019313069	MD. SAIDUR RAHMAN	475.00
222	1203650059460315	YEASMIN SHARMIN	100.00
223	1203730044477621	MD. ABDUL QUADER KHONDAKER	475.00
224	1203780032827144	MD. NUR ISLAM MINAR CHODURI	94.00
225	1203780036007131	MAMUNUR RASHID	200.00
226	1203780044544221	NAZRUL ISLAM RIPON	50.00
227	1203780044601372	ABU FOYEZ	40.00
228	1203810013051230	MD. HANNAN BISWAS	431.00
229	1203940001584652	MR. MOHD ALI XAHANGIR	168.00
230	1204050038831097	MIZANUR RAHMAN	500.00
231	1204070066462823	ABDUR RAB	1,000.00
232	1204220014583322	MD. FARUK HOSSAN	200.00
233	1204220058583117	MOHAMMAD AKRAM HOSSAIN	90.00
234	1205690062264788	MD. TANVER AHMED	200.00
235	1205690062655134	MOHAMMAD KAMRUZZAMAN	124.00
236	1601880027509823	MD SADAK AHMED	200.00
237	1602170046045411	A.R. CONSULTATION	255.36
238	1605220046887775	RIL-I/A:R0598	50.00
239	1201540023371081	SHAH MOHAMMAD IBRAHIM	426.60
240	1201540066432757	SALMA BEGUM	70.00
241	1201590046703684	NARGIS AKTHER KHANOM	342.80
242	1201590046703716	MD. REZAUL KARIM	161.40
243	1201820015136905	AHSANUL ALAM	269.00
244	1202080056428649	MD. BILLAL HOSSAIN	400.40
245	1202150000494009	KAMRUN NAHAR	450.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
246	1202400000011286	MD.SHAHIDUL ISLAM	600.00
247	1202420038830274	BILLAL HOSSAIN	141.40
248	1202640011144253	M. BAZLUR RASHID	251.40
249	1202850044451976	MOHAMMED BABUL	20.00
250	1203060048514301	HABIB ULLAH	167.60
251	1203110016505517	MD.KHORSHED ALAM DHALI	127.60
252	1203150062820865	MD ABDUR RASHID	250.00
253	1204170028015826	MD.ABUL HASNAT BHUIYAN	1,000.00
254	1204390041516796	SHEIKH MD. KALA MIAH	100.00
255	1204570026085039	HAMIDA BEGUM	191.40
256	1301020025720820	MD. BILLAL HOSSAIN	420.40
257	1602170020158076	ABDUR RAHIM	245.20
Dividend Year - 2017 -2018 Total			88,304.92

Dividend Year - 2018 -2019

1	1201500017673573	MD. NAZIMUDDIN	210.00
2	1201510018278367	MAKHAM CHANDRA GINE	330.00
3	1201510052140119	MR. MD. ABDUL MATIN	279.00
4	1201530000256649	SHARIFUL MOSLEMIN KHAN	1,845.00
5	1201580027132721	MD. BILLAL HOSSAIN	92.55
6	1201580028051016	IFFAT ARA IRIN	546.00
7	1201580028058663	IFFAT ARA IRIN	666.00
8	1201600021885841	AFZAL HOSSAIN	186.00
9	1201700058727100	RAHONUMAYA RAHMAN	954.00
10	1201720000010083	S.M. MONIRUZZAMAN	225.00
11	1201720025773881	MD.SHAMAUN ALI	12.00
12	1201730000096766	MR SK. FAZLUL KARIM	276.00
13	1201730018669152	JESMIN AKTER	1,110.00
14	1201770004506089	MD. REFAUL HAQUE	1,845.00
15	1201820015136905	AHSANUL ALAM	225.00
16	1201820015355755	GOLAM DASTAGIR	105.00
17	1201820040805587	MD.JALAL HOSSAIN	801.00
18	1201820045585722	MR. PINTU DEY	234.00
19	1201820068186192	MD. ISMAIL	600.00
20	1201830000068316	MD. A. AZIZ MIAH	600.00
21	1201830037729695	MD. ASHIK UZZAMAN	300.00
22	1201830039764537	SHUVA DAS	246.00
23	1201840043175462	M MOHIBUR RAHMAN	570.00
24	1201890018214697	MD. ALI AKBAR KHAN	360.00
25	1201890062003335	MOHAMMAD ERFAN UDDIN	210.00
26	1201900025234879	MD. SANOWAR HOSSAIN	102.00
27	1201910062702981	PLACID GOMES	192.00
28	1201950005432329	MD. KAMAL HOSSAIN	102.75
29	1201950046125940	CHANDAN KUMAR KUNDO	270.00
30	1202020020096693	MR AREF BARKAT	600.00
31	1202020021463734	KHOKON CHANDRA DASH	750.00
32	1202020022958847	MUHAMMAD ALAMGIR HOSSAIN	165.00
33	1202080056428649	MD. BILLAL HOSSAIN	189.00
34	1202090016478245	SK. NASIR UDDIN	330.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
35	1202120000086916	ASM RUBAIYAT FARMAN	300.00
36	1202120046580424	MST. NAZMA	93.00
37	1202140062434461	SHAHANA BEGUM	510.00
38	1202150000209662	MR. IFTEKHAR AHMED	117.00
39	1202150015007492	MD.SHAHIDUL HASAN	93.00
40	1202240050172710	MOHAMMAD SAIFUR RAHMAN	210.00
41	1202280017884275	ABUL HOSEN	330.00
42	1202400001337320	MOHAMMAD ANSAR UDDIN	750.00
43	1202400019484116	MD LITON AKTER	786.00
44	1202400059020908	MOHAMMAD ALI	117.00
45	1202400059020916	MOHAMMAD ALI	117.00
46	1202400060331252	MD. AWAL BHUIYAN	117.00
47	1202400060337134	MD. AWAL BHUIYAN	117.00
48	1202400061028191	MD. ZAHURUL ISLAM	315.00
49	1202400061028215	CHAMPA BEGUM	303.00
50	1202400068794505	TABUSSUM AKTER	141.00
51	1202420038830274	BILLAL HOSSAIN	93.00
52	1202450018342618	MR. RIZWAN FERDOUS RAHMAN	1,440.00
53	1202450046145043	DAWOUDUR RAHMAN	600.00
54	1202450053579490	MST. RABEYA KHATUN	93.00
55	1202450053765286	MD. ASHRAFUL ALAM CHOWDHURY	300.00
56	1202460058403331	REAZUL HAQUE	291.00
57	1202580004121359	ABDUR RAHIM MOLICK	185.10
58	1202580015208210	MR. FARID UDDIN AHMED	186.00
59	1202630007871977	REZAUL HAQ	300.00
60	1202640011144253	M. BAZLUR RASHID	432.00
61	1202650035762549	MAHABUB UDDIN AHMED	210.00
62	1202760003928995	MD. SHAMSUZZAMAN	12.00
63	1202810004232429	MD. SALIM ULLAH	96.00
64	1202820005793012	EMRAN ALI MUNSHI	93.00
65	1202830004996822	MS. HELEN IMRAN	300.00
66	1202830044722621	MAHADI HASSAN BHUIYAN	900.00
67	1202830054919956	BIPUL KUMAR GOSWAMI	1,230.00
68	1202900000014595	K. J. CHOWDHURY	3,000.00
69	1202950022039879	MD. ABDUL BARI	287.10
70	1203000046244125	MAHFUJA MIZAN	1,590.00
71	1203000054877461	MD ABDUL LATIF	117.00
72	1203010017953165	ABDULLAH-AL- MAMUN	1,467.00
73	1203010019017090	MARY SARKAR	510.00
74	1203020014783940	MONJERA TASMIN	717.00
75	1203060049579292	SHAMIM AHMED	360.00
76	1203110032199786	MD. IBRAHIM KHALIL	117.00
77	1203110048712185	BEAUTI SULTANA	186.00
78	1203120067536701	MD. HAFEZ AHMED	60.00
79	1203150043475016	ATAUR RAHMAN	120.00
80	1203210045516370	MD. ABUL HOSSAIN	300.00
81	1203210048464594	MD. ALAMGIR HOSSAIN	93.00
82	1203210064162810	MD. MOSHIUR RAHMAN MAZUMDER	186.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
83	1203260004150305	ALI KAUSAR MUHAMMAD FIROZ	234.00
84	1203370001145977	MRS. SHAMIMA ALAMGIR	600.00
85	1203370003275438	ZAHIDUL ISLAM	1,500.00
86	1203490062694725	MD. ALI AKBER	750.00
87	1203510007942577	MD. ABDULLAH AL-MAMUN	300.00
88	1203510023287254	HOSNEARA BEGUM	402.00
89	1203570064426449	MONOWARA BEGUM	93.00
90	1203680048779113	MD. MOHI US SUNNAT CHOWDHURY	60.00
91	1203730044477621	MD. ABDUL QUADER KHONDAKER	1,302.00
92	1203730068133151	MD. NURER NOBI	1,500.00
93	1203780041625444	SAMIA FERDOWSI	546.00
94	1203800013052045	MD.ZAKIR HOSSAIN	102.75
95	1203800024282461	ZAKIA SULTANA CHOWDHURY	153.00
96	1203810008459280	MR SHAHJAHAN	287.85
97	1203850060115871	MATIUR RAHMAN KHAN	72.00
98	1203850060117689	MATIUR RAHMAN KHAN	270.00
99	1203940001584652	MR.MOHD ALI XAHANGIR	288.00
100	1204070040489115	RAZU AHAMED	2,400.00
101	1204070067190024	D. M. SAKHAWAT HOSSAIN	2,700.00
102	1204340063406964	MD. MAHMUDUL HAQUE	900.00
103	1204440062111669	MD RASHID AHMED	630.00
104	1204570039437313	MD. SAIFUL ISLAM	180.00
105	1205670019722454	ZAHID MALEQUE	1,890.00
106	1205890068334285	MR. SHAHARIA	1,170.00
107	1301860001230119	MD MODU MIAH	338.85
108	1601880019854440	MD. TAWHIDUL ISLAM	300.00
109	1601880037421042	MD MOGAFFER RAHAMAN	2,049.00
110	1602170000519510	SHAILA RAHMAN	3,000.00
Dividend Year - 2018 -2019 Total			59,833.95

Dividend Year - 2019 -2020

1	1201510033830267	SHAHANAJ AKTER	77.00
2	1201510052140119	MR. MD. ABDUL MATIN	10.50
3	1201510067935022	KAMRUN NAHAR BEGUM	1,750.00
4	1201560015202842	MD. SAIYOD ALI	812.00
5	1201580009232618	FATEMA AKTHER	87.50
6	1201580027132721	MD. BILLAL HOSSAIN	2.97
7	1201600021885841	AFZAL HOSSAIN	35.00
8	1201700052288953	SHIPLU CHANDRA MALAKER	87.50
9	1201720000010083	S.M. MONIRUZZAMAN	196.00
10	1201720023285908	RAKHI DAS PURKAYASTHA	1,575.00
11	1201770003494098	2046 - MD. ANWAR HOSSAIN	1,634.50
12	1201780016015821	Md. Faizullah	148.75
13	1201820040805587	MD.JALAL HOSSAIN	1,036.00
14	1201820045585722	MR. PINTU DEY	77.00
15	1201870001708063	SAZZADUN NESSA	35.00
16	1201890068096361	KASHFIA JAHAN	35.00
17	1201900025234879	MD. SANOWAR HOSSAIN	157.67
18	1201900037329476	SUJIT CHANDRA SAHA	182.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
19	1201940000174715	MD.HELAL UDDIN	35.00
20	1202020011902527	ABDUL JALIL	52.50
21	1202030039342132	LAILA AKTER	2,625.00
22	1202050000043469	MD. GOLAM MOSTAFA	70.00
23	1202050020751499	MD. MANGAL MIA	175.00
24	1202120046580424	MST. NAZMA	59.50
25	1202130020903986	MD MOHIUDDIN	350.00
26	1202150000209662	MR. IFTEKHAR AHMED	38.50
27	1202150015007492	MD.SHAHIDUL HASAN	3.50
28	1202150018934480	RAJIYA BEGUM	28.00
29	1202250060732813	AMENA BEGUM	280.00
30	1202250060732831	AMENA BEGUM	164.50
31	1202250062283986	SHUBHA MIA	238.00
32	1202260016303007	MOSTAFA KAMAL UDDIN	87.50
33	1202260034212684	NUR MOHAMMAD	350.00
34	1202270042128369	MD HASAN	28.00
35	1202270045467509	MD. SANOWAR HOSSAIN	24.50
36	1202280017884275	ABUL HOSEN	126.00
37	1202320062481363	FAHMIDA PARVIN	28.00
38	1202400000011286	MD.SHAHIDUL ISLAM	227.50
39	1202400020408731	MD. SHAFIQUL ISLAM (BITU)	8,403.50
40	1202400025933837	MD. SAIFUL ISLAM	175.00
41	1202400061028191	MD. ZAHURUL ISLAM	63.00
42	1202400062560161	MD. MOSAROF HOSSEN	154.00
43	1202420038830274	BILLAL HOSSAIN	3.50
44	1202460058403331	REAZUL HAQUE	35.00
45	1202490027037330	BHANU BEGUM	105.00
46	1202530062033337	GAZI TAMIM HOSSAIN	52.50
47	1202550034335073	MD. KHAIRUZZAMAN BARBHUIYAN	350.00
48	1202580035234232	SHAMIM AHMED	525.00
49	1202640011144253	M. BAZLUR RASHID	630.00
50	1202760053740966	SAMIR KUMAR BISWAS	245.00
51	1202820005793012	EMRAN ALI MUNSHI	3.50
52	1202830016163287	MRS. HELANA PARVIN SOOMA	1,050.00
53	1202890026577494	MOHAMMAD ABDUL QUDDUS	787.50
54	1202960066709509	MD. MASUM	1,750.00
55	1203000010714607	MD. ABDUL BATEN MOLLAH	8,596.00
56	1203010019017090	MARY SARKAR	479.50
57	1203020014783940	MONJERA TASMIN	913.50
58	1203040032344270	JALAL UDDIN AHMED	259.00
59	1203060039783510	MD. MORSHED ALAM	42.00
60	1203110034452292	MD.ABDUL KHALIK	87.50
61	1203110048712185	BEAUTI SULTANA	7.00
62	1203180058528951	MD. ABDUR RAB	70.00
63	1203190020223736	MD. HARUN	70.00
64	1203370000173796	MUNNI BEGUM	700.00
65	1203370003275438	ZAHIDUL ISLAM	2,145.50
66	1203570034090793	MANJUARA AZAD	49.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
67	1203570064426449	MONOWARA BEGUM	3.50
68	1203650059756027	NARGIS LAILA	49.00
69	1203680055257382	NAKIBA SULTANA	560.00
70	1203730044477621	MD. ABDUL QUADER KHONDAKER	1,634.50
71	1203800013052045	MD.ZAKIR HOSSAIN	17.85
72	1203850060115871	MATIUR RAHMAN KHAN	98.00
73	1203850060117689	MATIUR RAHMAN KHAN	129.50
74	1203910034764752	WALIUL BARI CHOWDHURY	2,302.65
75	1203940001584652	MR.MOHD ALI XAHANGIR	420.00
76	1203940027369086	RUSDANA BEGUM	969.50
77	1203980039904699	RAZIN IMRAN	35.00
78	1204090029654634	MD. NASIR UDDIN SARDER	17.50
79	1204310027739129	BIKASH CHANDRA CHANDA	17.50
80	1204340063406964	MD. MAHMUDUL HAQUE	1,312.50
81	1204490062192562	TAMIZ UDDIN AHMED	1,158.50
82	1204570039437313	MD. SAIFUL ISLAM	262.50
83	1204570046295284	ABU KHAER	350.00
84	1204820036556967	MD. SAIFUL ISLAM	7.00
85	1205150032410349	A. T. M. SHOEB	175.00
86	1205690000372475	MAJOR TOWHID BIN AHMED	1,249.50
87	1205690055236332	A.F.F.M JAKIR HOSSAIN	164.50
88	1205720058964866	MAHMUDA AKTER	350.00
89	1206000004434111	MAHBUBA AKHTER	2,800.00
90	1601880024966171	MOHAMMAD KHORSHED ALAM	252.00
91	1601880043165802	RANJIT PAUL	17.50
92	1602170045260020	SAKHAWAT HOSSAIN	105.00
93	1605280067341774	LBIL - L8307	350.00
94	1201820068186192	MD. ISMAIL	175.00
95	1203060005251348	IMTIAZ AHMED	350.00
96	1605170068844082	CBCRL CLIENT A/C- CN242	350.00
Dividend Year - 2019 -2020 Total			56,365.39

Dividend Year - 2020 -2021

1	1201510052140119	MR. MD. ABDUL MATIN	7.65
2	1201560034965232	Shahnaj Pravin	255.00
3	1201580000037518	MR. SHAKIL AHMED	510.00
4	1201580021169326	TANIA BINTE QURAISHI	12.75
5	1201580021169417	TANIA BINTE QURAISHI	15.30
6	1201580032541258	MD. ASSADUZZAMAN	15.30
7	1201730068497714	SEWLI AKTER	255.00
8	1201820040805587	MD.JALAL HOSSAIN	754.80
9	1201820045585722	MR. PINTU DEY	38.25
10	1201820060708878	AZIM SHAH	75.60
11	1201830048968721	MD. ALI AHSAN	2,700.00
12	1201890068066432	MD.ZUBAER ALAM	25.50
13	1201900025234879	MD. SANOWAR HOSSAIN	84.15
14	1201940059439041	MD. MOZAHIDUL ISLAM	117.30
15	1201950005081955	Md.Delwar Hossain	7.65
16	1202050000043469	MD. GOLAM MOSTAFA	54.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
17	1202270074019591	MD. YAKUB ALI	765.00
18	1202320062481363	FAHMIDA PARVIN	20.40
19	1202550065445863	MAHBUBA BEGUM	877.50
20	1202720020840902	MD. AMIR HOSSAIN	51.00
21	1202760065100231	FARUK HOSSAIN	38.25
22	1202850012450461	SYEDA SAYELA ASMA	331.50
23	1202850045428753	MD. HABIBUR RAHMAN	252.45
24	1203040032344270	JALAL UDDIN AHMED	188.70
25	1203040042848071	IQBAL AHMED KHAN	387.60
26	1203110034452292	Md. Abdul Khalik	17.85
27	1203510023287254	HOSNEARA BEGUM	234.60
28	1203520058400534	MD. KAIRUL	45.90
29	1203520058400542	MOKTER MIA	45.90
30	1203520073800614	EASMIN AKTER	5.10
31	1203520073800705	EASMIN AKTER	5.10
32	1203520073800903	BITI BEGUM	5.10
33	1203520073801199	MD. AYETHULLAH	20.40
34	1203630021248363	MOHAMMAD JAMAL HOSSAIN SHAHJI	2.55
35	1203680037686931	OLI ULLAH	765.00
36	1203680055257382	NAKIBA SULTANA	892.50
37	1203730016095051	MOHD MAZBAH UDDIN AKTHER	51.00
38	1203830037928133	MD. NAJRUL ISLAM	127.50
39	1203880029199274	MAKSUDA AKTER	51.00
40	1204040051011266	ABU TORAB ALI	38.25
41	1204390023243439	MOHAMMAD ABDUL MAZID	25.50
42	1204450073180981	Yasin Mia	188.70
43	1204450073180991	Yasin Mia	188.70
44	1204450073181009	Md. Mohiuddin	188.70
45	1204450073181017	Md. Mohiuddin	188.70
46	1204450073181025	Abu Mohammad Adnan	188.70
47	1204450073181033	Abu Mohammad Adnan	188.70
48	1204450073181068	Md. Abdullah Al Mamun	188.70
49	1204450073181076	Md. Abdullah Al Mamun	188.70
50	1204450073181084	Meskatul Mostafa Tazal	188.70
51	1204450073181092	Meskatul Mostafa Tazal	188.70
52	1204450073181108	Mohammed Tarek	188.70
53	1204450073181116	Mohammed Tarek	188.70
54	1204450073181124	Amir Hossain	188.70
55	1204450073181132	Amir Hossain	188.70
56	1204450073181140	Md. Iqbal Hossan	188.70
57	1204450073181159	Md. Iqbal Hossan	188.70
58	1204450073181167	Md. Milon Hossen	188.70
59	1204450073237525	Aminul Islam	188.70
60	1204450073237533	Aminul Islam	188.70
61	1205210045491819	Mrs. Popy Chakraborty	68.85
62	1205300062657521	MD ZOYNAL ABEDIN	2.55
63	1205590058445892	NEWTECH ENTERPRISE LIMITED	32,400.00
64	1601880052725812	Mohammad Nazrul Islam	173.40



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
65	1601880052725839	Mohammad Nazrul Islam	173.40
66	1201580019898670	MRS NILUFA AKHTER	86.70
67	1201580027132721	MD. BILLAL HOSSAIN	2.55
68	1201590066720588	MOSHARAF HOSSEN	63.75
69	1201590066720761	MOHAMMAD SALA UDDIN	63.75
70	1201590066721186	MOHAMMAD SALA UDDIN	63.75
71	1201590068026631	WAHED MAHBUB CHOWDHURY	63.75
72	1201590068026641	WAHED MAHBUB CHOWDHURY	63.75
73	1201640001226691	Nurun Nessa	67.50
74	1201720000010083	S.M. MONIRUZZAMAN	142.80
75	1201770003494098	2046 - MD. ANWAR HOSSAIN	1,190.85
76	1201780016015821	SHAMSU UDDIN	127.50
77	1201820033866231	MD. ABDUL HYE	30.60
78	1201890019855091	MD. ABDUS SALAM	280.50
79	1201900037329476	SUJIT CHANDRA SAHA	5.10
80	1201950006884231	Md. Shaha Alam	7.65
81	1201960043538701	MD. ABDUL KAHAR	270.00
82	1202050016091187	MR. MD. TOFAZZAL HOSSAIN	255.00
83	1202060056391041	MD. NUR NABI	107.10
84	1202150018934480	Rajiya Begum	20.40
85	1202400020408731	MD. SHAFIQUL ISLAM (BITU)	6,122.55
86	1202420038830274	BILLAL HOSSAIN	2.55
87	1202460058403331	REAZUL HAQUE	43.35
88	1202470019761764	Md. Abdul Quader	255.00
89	1202550008822249	MRS. ANJUMAN ARA	2,550.00
90	1202550034335073	MD. KHAIRUZZAMAN BARBUIYAN	255.00
91	1202550037834551	MD. SHAHROZ ANAM	810.00
92	1202640011144253	M. BAZLUR RASHID	459.00
93	1202650014010402	MD. SAIFUL HOQUE	2.55
94	1202930070399210	FULMATI	25.50
95	1202950022039879	MD. ABDUL BARI	132.60
96	1203020014783940	MONJERA TASMIN	665.55
97	1203110041771842	RUMANA RASHID MINA	499.80
98	1203120012307993	MD. SOLAYMAN	12.75
99	1203260019480118	MOHAMMAD SALIM MIA	45.90
100	1203370000173796	Munni Begum	153.00
101	1203460037735471	MONOWARA BEGUM	318.75
102	1203600036922431	TUSHAR AHMED	86.70
103	1203810008459280	MR SHAHJAHAN	20.40
104	1204490062192562	TAMIZ UDDIN AHMED	893.70
105	1204570039437313	MD. SAIFUL ISLAM	150.45
106	1204680045971871	MD. IBRAHIM HOSSAIN	153.00
107	1204690063603778	MD. MASUDUR RAHMAN HOWLADER	550.80
108	1206130000190050	Shiran Sylvester Gomes	981.75
109	1201580009232618	FATEMA AKTHER	63.75
110	1202820005793012	EMRAN ALI MUNSHI	2.55
111	1605640000242587	Mahmuda Khatun	701.25
112	1201950007137811	Mosha Rabeya Akhter	612.00



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
113	1201950007137870	Mosha Rabeya Akhter	739.50
114	1202140048766436	FORHAD HOSSAIN MAHMUD	86.70
115	1202850008760815	KHAN MOHAMMAD REZAUL KARIM	2.55
116	1201960020876928	Abu Naser Md. Toha	66.30
Dividend Year - 2020 -2021 Total			66,955.65

Dividend Year - 2021 -2022

1	1201470004193803	Md. Shahed Ali	1.70
2	1201510052140119	MR. MD. ABDUL MATIN	5.10
3	1201580000037518	MR. SHAKIL AHMED	340.00
4	1201580005744524	MOHAMMAD BAKHTIAR SHAHEED	178.50
5	1201580009232618	FATEMA AKTHER	42.50
6	1201580012703823	MRS.LAILA PARVIN BANU	139.40
7	1201580025547664	MRS. KAMRUN NAHAR	765.00
8	1201580027132721	MD. BILLAL HOSSAIN	1.70
9	1201580073477422	HASNA AHMED	255.00
10	1201700047988288	Md. Shafi ullah	20.40
11	1201780016015821	SHAMSU UDDIN	144.50
12	1201820040805587	MD.JALAL HOSSAIN	503.20
13	1201820045585722	MR. PINTU DEY	20.40
14	1201820056892001	ARUN CHANDRA NATH	62.90
15	1201840054926660	MD. MUSTAFA KAMAL	3.40
16	1201870064055286	MD ABDUR RAHMAN BAKUL	340.00
17	1201900037329476	SUJIT CHANDRA SAHA	68.00
18	1201900044913709	DR. MAHFUZ ARA BEGUM	30.60
19	1201910062092807	HABIBUR RAHMAN KHAN	3,150.00
20	1201940072293381	DIPANGKAR MARAK	108.80
21	1201950007137870	Mosha Rabeya Akhter	493.00
22	1201960057883472	SHAFIQUR RAHMAN CHOWDHURY	9.00
23	1201980073491976	Md Kamal Uddin	17.00
24	1202050000043469	MD. GOLAM MOSTAFA	36.00
25	120205000241242	MR. KAZI ABDUL MALEK	144.50
26	1202050016091187	MR. MD. TOFAZZAL HOSSAIN	170.00
27	1202060016958629	Nargis Sultana	187.00
28	1202120012307993	MD. SOLAYMAN	8.50
29	1202150018934480	Rajiya Begum	13.60
30	1202200001215382	SAYED AHMED	680.00
31	1202240017985969	MOHAMMAD SHAMIM KHAN	202.30
32	1202260000727880	MR.MD.SERAJUL ISLAM	90.00
33	1202320062481363	FAHMIDA PARVIN	13.60
34	1202400020408731	MD. SHAFIQUL ISLAM (BITU)	4,081.70
35	1202420038830274	BILLAL HOSSAIN	1.70
36	1202450025204968	MD SAIDUR RAHMAN	90.00
37	1202460058403331	REAZUL HAQUE	25.50
38	1202470036850703	Md.Hafizur Rahman	18.00
39	1202550065445863	MAHBUBA BEGUM	585.00
40	1202640007796839	A.G.M.NAZRUL ISLAM	3.40
41	1202640011144253	M. BAZLUR RASHID	306.00
42	1202800021695210	MD SHAHADAT HOSSAIN	261.80



SL No.	Folio / BO Account Number	BO Short Name	Amount in Taka
43	1202820003770425	GIAS UDDIN CHOWDHURY	23.80
44	1202820005793012	EMRAN ALI MUNSHI	1.70
45	1202830016478081	ALOK KUMAR SAHA	102.00
46	1202830044657566	MD. RASHED ALI	1.70
47	1202930070399210	FULMATI	17.00
48	1202950022039879	MD. ABDUL BARI	81.60
49	1203000073448963	MARUFA AKTER	119.00
50	1203020014783940	MONJERA TASMIN	443.70
51	1203040032344270	JALAL UDDIN AHMED	125.80
52	1203110034452292	Md. Abdul Khalik	11.90
53	1203110041771842	RUMANA RASHID MINA	333.20
54	1203110068156313	MOHAMMAD NAZRUL ISLAM	17.00
55	1203110072234926	MD. JASHIM UDDIN KHAN	170.00
56	1203140044165384	JHUMARA KHATON	357.00
57	1203220006655516	Talukder Luna Yesmin	42.50
58	1203220032021734	MD IQBAL HOSSAIN	68.00
59	1203260019480118	MOHAMMAD SALIM MIA	30.60
60	1203520008030082	MD. MUSHFIQUR RAHMAN	27.20
61	1203520073801199	MD. AYETHULLAH	13.60
62	1203600036922431	TUSHAR AHMED	57.80
63	1203940025319897	KHALEDA PARVEEN	35.70
64	1204040051011266	ABU TORAB ALI	25.50
65	1204140044300334	MOST.BEAUTI KHATUN	8.50
66	1204230039748233	SWAPAN KUMAR SAHA	17.00
67	1204310027739129	BIKASH CHANDRA CHANDA	8.50
68	1204390003791855	MD.MONIRUZZAMAN KHAN	34.00
69	1204390023243439	MOHAMMAD ABDUL MAZID	17.00
70	1204490062192562	TAMIZ UDDIN AHMED	595.80
71	1204520036819898	MD. ABUL KALAM AZAD	204.00
72	1204570038567804	ZAKIA SULTANA	85.00
73	1204570039437313	MD. SAIFUL ISLAM	100.30
74	1204760065149662	NAYEEM HASAN	85.00
75	1205200063262574	Md. Saidur Rahman	180.00
76	1205590032897525	MD. AZMAL HOSSAIN	680.00
77	1205590058445892	NEWTECH ENTERPRISE LIMITED	21,600.00
78	1205660069281666	MD. RASHIDUL ISLAM	85.00
Dividend Year - 2021 -2022 Total			39,425.10



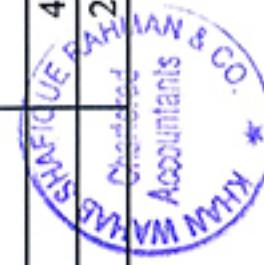
WATA CHEMICALS LTD.
Statement of Yearwise Unclaimed Dividend Account (Non Demat)

Schedule-11 (B)

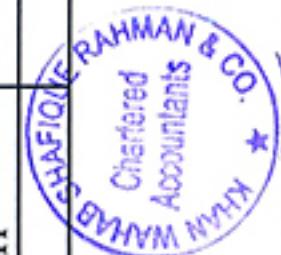
SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	Amount in Taka
1	115	MR. MAHMUDUL KARIM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
2	164	MR. ABDUS SOBHAN MIAH	50	60	39	98	107	113	439	640	549	366	2,461	
3	203	K.F. CORPORATION (PVT). LTD	17,200	20,640	13,416	33,540	36,894	38,739	151,081	220,326	188,851	125,901	846,588	
4	275	MR. SUMIT RAHMAN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
5	302	MR. HARUN-AR-RASHID	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
6	318	MR. TAPAN SANKAR HAZRA	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383	
7	319	MRS. JENY HAZRA	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383	
8	322	MOHD. HARISUL HOQUE	50	60	39	98	107	113	439	640	549	366	2,461	
9	316(B)	MRS. HOSNE ARA BEGUM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
10	396	MD. DELWAR HOSSAIN BHUIYAN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
11	537	MR. NAYYAR MIRZA BAIG	1,600	1,920	1,248	3,120	3,432	3,604	14,054	20,495	17,568	11,712	78,752	
12	554	MRS. BITHI RAY	200	240	156	390	429						1,415	
13	555	MR. APURBA KUMAR RAY & MRS. BITHI RAY	200	240	156	390	429							
14	558	MOSMUM HABIB CHOWDHURY IA-1996	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
15	828	MRS. HOSNE ARA BEGUM	600	720	468	1,170	1,287	1,351	5,270	7,686	6,588	4,392	29,532	
16	829	MR. ANISUR RAHMAN	1,000	1,200	780	1,950	2,145	2,252	8,784	12,810	10,980	7,320	49,220	
17	886	MR. MIRZA ABOO MANSUR	1,000	1,200	780	1,950	2,145	2,252	8,784	12,810	10,980	7,320	49,220	
18	893	MR. ABDUR RAUF & MRS. HIRA	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
19	947	MR. MD. NURUL ISLAM RAHMAN	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	
20	954	MR. M. FARHAD HUSSAIN	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	Amount in Taka
					2016	2017	2018	2019	2020	2021	2022		
21	963	MR. SYED WASEQUE MD. ALI	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
22	978	MR. A.B.M. ANWARUL ISLAM	50	60	39	98	107	113	439	640	549	366	2,461
23	1004	MRS. NAZMA HUQ	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688
24	1045	MRS.SHAMSUN NAHAR RAUF	50	60	39	98	107	113	439	640	549	366	2,461
25	1046	MR. SIRAJ-UD-DAWLA	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
26	1047	MR. NARAYAN CHANDRA SARKAR	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383
27	1101	MR. MONZURUL HUQ	300	360	234	585	644	676	2,635	3,843	3,294	2,196	14,766
28	1108	MR. MD. REZWANUL KARIM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
29	1110	MR. PIJUSH KANTI CHOWDHURY	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
30	1158	MR. IMTIAZ AHMED	100	120	78	195	215	225	878	1,281	1,098	732	4,922
31	1167	MR. MD. MOHIUDDIN IA-16411	50	60	39	98	107	113	439	640	549	366	2,461
32	1198	MR. SHAFI AHMED	2,400	2,880	1,872	4,680	5,148	5,405	21,081	30,743	26,351	17,568	118,129
33	1202	MRS. JASMIN AHMED	1,400	1,680	1,092	2,730	3,003	3,153	12,297	17,934	15,372	10,248	68,908
34	1203	MR. MOINUL AKBAR MUNNA	2,600	3,120	2,028	5,070	5,577	5,856	22,838	33,305	28,547	19,032	127,973
35	1233	MRS. SUFIA AKHTAR KHATUN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
36	1235	MRS.MANJU RANI SARKER	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
37	1241	MR. MASHUQUR RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
38	1242	MRS.MAHMUDA RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
39	1243	MR. MD. NURUL HOQUE	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
40	1244	MR. DEEPTI PRASANNA CHOWDHURY	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	36,915
41	1251	MRS.SABRINA KHAN	400	480	312	780	858					1,802	4,632
42	1268	BRIG.A.S. MAHMOOD	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	Amount in Taka
						2016	2017	2018	2019	2020	2021	2022	
43	1285	MR. MD. IKRAMUL BARI	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
44	1348	MR. MASUD REZA BHUIYAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
45	1349	MRS.YASMIN RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
46	1420	MR. SHARIF ATAUR RAHMAN	250	300	195	488	536						1,769
47	1459	MR. AMINUL ISLAM KHAN	150	180	117	293	322						1,061
48	1463	DR. TOFAIL AHMED CHOWDHURY	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383
49	1468	MR. HASIB-BIN-AKBAR	200	240	156	390	429						1,415
50	1469	MRS. HAZERA AKBAR	200	240	156	390	429						1,415
51	1470	MR. S.M. AKBAR HOSSAIN	200	240	156	390	429						1,415
52	1482	MR. MD. RABIUL ISLAM	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
53	1533	Mr. Syed Ashraf Ali Bonus paid											-
54	1534	MR. MD. ABU TAHER MIA	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	36,915
55	1547	MR. S.M. ASFAQUZZAMAN	600	720	468	1,170	1,287	1,351	5,270	7,686	6,588	4,392	29,532
56	1559	MR. MD. FARUK HOSSAIN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
57	1561	MRS.NAYAR SULTANA	1,000	1,200	780	1,950	2,145						7,075
58	1564	MR. MD. ABUL HOSSAIN	50	60	39	98	107	113	439	640	549	366	2,461
59	1600	MRS. TANZIA AFRIN	200	240	156	390	429						1,415
60	1608	MR. MUJIBUR RAHMAN	250	300	195	488	536						1,769
61	1644	MR. MD. SAYEDUR RAHMAN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
62	1650	MR. MD. ALAMGIR	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
63	1708	MR. GRACY ROBERT KHAN IA-27607	50	60	39	98	107						354
64	1753	MR. IFTEKHAR-UL-ISLAM	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688
65	1773	MR. MD. ABDULLAH	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
66	1777	MR. MD. SHAHIDUR RAHMAN	100	120	78	195	215	225	878	1,281	1,098	732	4,922
67	1805	MR. M.A. SAMAD MIAH	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
68	1822	MR. MD. MOHIUDDIN SHAFOIQUE RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	Amount in Taka
69	1839	MR. SANJIB KUMAR SARKER	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
70	1844	MR. MD. SHAHADAT HUSSIAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
71	1846	MR. M.A. TAHER	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
72	1859	MR. IMDADUL HAQUE	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
73	1860	MR. SHAMSUDDIN AHMED	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
74	1882	MR. MD. SHAFKAT HOSSAIN	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
75	1898	MR. TOFAZZAL HOSSAIN	150	180	117	293	322	338					1,399	
76	1899	MR. MD. SOLAIMAN MIYAH	50	60	39	98	107	113	439	640	549	366	2,461	
77	1905	MR. MD. JUBAIR- BIN-AMIR (RUMI)	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
78	1908	MR. SYED RIZWANUR RAHMAN	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
79	1909	MR. MOHAMMAD ALI	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
80	1914	MR. BADIUZZAMAN SARDER	50	60	39	98	107						354	
81	1917	MR. NIKHIL KRISHNA SAHA	50	60	39	98	107	113	439	640	549	366	2,461	
82	1928	MR. NAHIDUL HAQUE	1,000	1,200	780	1,950	2,145						7,075	
83	1929	MR. A.M. GHULAM WAHEED	50	60	39	98	107	113	439	640	549	366	2,461	
84	1952	MR. NESAR UDDIN AHMED	50	60	39	98	107	113	439	640	549	366	2,461	
85	1957	MR. MD. MOMINUR RASHID	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
86	1958	MR. MD. SHAFIQUL ISLAM	50	60	39	98	107	113					466	
87	1962	MR. RAQUIB UDDIN CHOWDHURY	200	240	156	390	429						1,415	
88	1970	MR. MD. KAMAL UDDIN	1,850	2,220	1,443	3,608	3,968						354	
89	1979	MR. MD. SAIDUR RAHMAN	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
90	1984	MR. ZEHADUL ISLAM	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383	
91	2001	MR. MD. AKBAR HOSSEN	600	720	468	1,170	1,287						4,245	
92	2002	MR. MD. MONIR HOSSEN DULAL	200	240	156	390	429						1,415	



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	Amount in Taka
93	2008	MRS. MAHBUB ARA BEGUM	50	60	39	98	107	113	439	640	549	366	2,461	
94	2009	MR. KAZI ADIL AHMED SHAFI	50	60	39	98	107						354	
95	2011	MR. MOHD. AMZAD HOSSAIN	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
96	2015	MR. BABUL BISWAS	250	300	195	488	536					-	1,769	
97	2019	MRS. BASANA DAS	50	60	39	98	107	113	439	640	549	366	2,461	
98	2020	MR. PRIYA LAL DAS	50	60	39	98	107	113	439	640	549	366	2,461	
99	2029	MR. MD. HARUN-UR-RASHID BHUIYAN	1,250	1,500	975	2,438	2,681		10,980	16,012	13,725	9,150	61,525	
100	2035	MR. MD. ALAUDDIN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
101	2043	MR. ZAHIRUL HAQUE	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
102	2047	MR. MD. SAIFUL ISLAM	250	300	195	488	536	563	2,196	3,202	2,745	-	10,475	
103	2048	MR. OBAIDULLAH	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
104	2049	MR. MD. REZAUL ISLAM	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
105	2053	MR. KAZI EYEAR AHAMED	200	240	156	390	429					1,415		
106	2059	DR. MD. REZAUL ISLAM	50	60	39	98	107	113	439	640	549	366	2,461	
107	2062	MR. S.M. NURUL ALAM	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
108	2064	MR. MD. MEHER UDDIN	900	1,080	702	1,755	1,931	2,027	7,905	11,529	9,882	6,588	44,298	
109	2065	DR. SUKUR ALAM KHAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
110	2077	MR. MANJUR MORSHED KOBIR	50	60	39	98	107	113	439	640	549	366	2,461	
111	2079	MR. HUMAYUM KABIR	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
112	2096	MR. MOAZZEM HOSSAIN KHAN	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383	
113	2097	MR. MD. BAHAUDDIN MRIDHA	50	60	39	98	107	113	439	640	549	366	2,461	
114	2099	DR. MASUDA SALMA	400	480	312	780	858						2,830	
115	2102	MR. HAMIM CHOWDHURY	50	60	39	98	107	113	439	640	549	366	2,461	
116	2116	MR. MD. QUAMRUZZAMAN KHAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
117	2125	MR. MD. ABUL HOSSAIN KHAN	450	540	351	878	965	1,014	3,953	5,764	4,941	3,294	22,149	



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	Amount in Taka
118	2127	MR. SHAH JALAL UDDIN KHAN	50	60	39	98	107	113	439	640	549	366	2,461	
119	2152	MR. IMTIAZ AHMED	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
120	2157	MR. SK. TALUKDER	50	60	39	98	107	113	439	640	549	366	2,461	
121	2158	MR. ANWARUL HASAN	50	60	39	98	107	113	439	640	549	366	2,461	
122	2168	MR. MD. MOZAMMEL HAQUE	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
123	2177	MR. RAFIQUL ISLAM	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
124	2181	MR. A.H.M. SHAMSUL ALAM	50	60	39	98	107	113	439	640	549	366	2,461	
125	2187	MRS. SELIMA AKHTER NILUFA BANU	50	60	39	98	107	113	439	640	549	366	2,461	
126	2190	MR. MD. IFTEKHAR ALI	100	120	78	195	215					708		
127	2195	MR. UTPAL DHAR	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
128	2196	MRS.NINA ISLAM	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
129	2197	MR. MD. LIAKAT ALI SARKER	50	60	39	98	107	113	439	640	549	366	2,461	
130	2199	MR. A.K.M. MAHMUDUR RAHMAN	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	
131	2210	MR. KHUSHI MOHAN PAUL	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
132	2213	MRS.MEHERUN HOSSAIN	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	36,915	
133	2215	MR. MD. MOSHARRAF HOSSAIN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
134	2218	MR. ABDUL WAHAB	350	420	273	683	751	788	3,074	4,483	3,843	2,562	17,227	
135	2227	MR. MD. ABU BAKAR SIDDIQUE IA-1072	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
136	2263	MRS. REZIA BEGUM IA-28113	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
137	2282	MR. TOUHEED SHAHJAHAN IA-30520	50	60	39	98	107	113	439	640	549	366	2,461	
138	2301	MR. MD. TASLIM HOSSAIN IA-30827	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
139	2345	MR. M.A. QUASEEM	50	60	39	98	107	113	439	640	549	366	2,461	



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	Amount in Taka
140	2346	MR. MD. SARWAR HOSSAIN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
141	2463	MR. SHEIKH ABDUR RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
142	2464	MR. MUNIR HASAN	1,250	1,500	975	2,438	2,681	2,815	10,980	16,012	13,725	9,150	61,525	
143	2469	MR. MD. NAZMUL ALAM CHOWDHURY	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
144	2470	MR. AZIZUL HOQUE SIKDER	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	
145	2474	MR. MD. MONIR HOSSEN	50	60	39	98	107	113	439	640	549	366	2,461	
146	2477	MR. MAUENUL ISLAM	50	60	39	98	107	113	439	640	549	366	2,461	
147	2492	MRS. MOMOTAZ BEGUM	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	24,610	
148	2505	MR. KANCHAN ALI HOWLADER	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
149	2520	MR. MD. SHAMSUDDIN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844	
150	2526	MRS. SHAMIM ARA BEGUM	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	
151	2527	MRS. HOSNE ARA BEGUM	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	
152	2528	MRS. FARHANA BEGUM	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688	
153	2532	MR. DEWAN ABDUL HAI	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
154	2533	MR. MANSOOR AHMED	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
155	2534	MR. ABU SALEH	50	60	39	98	107	113	439	640	549	366	2,461	
156	2543	MR. ASHEQUR RASUL	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
157	2567	MR. MD. MOZIBUR RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
158	2568	MR. HABIB ULLAH	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383	
159	2573	MR. MD. MOSTAFA KAMAL	300	360	234	585	644	676	2,635	3,843	3,294	2,196	14,766	
160	2574	MR. SANWAR HOSSAIN	150	180	117	293	322	338	1,318	1,921	1,647	1,098	7,383	
161	2582	MR. MD. TAZIRUL ISLAM	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
162	2585	MR. MD. SHAH ALAM	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
163	2590	MR. MD. NURUZZAMAN	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
164	2593	MR. MD. BAHAUDDIN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305	
165	2622	MR. MD. ASRAFUZZAMAN	50	60	39	98	107	113	439	640	549	366	2,461	
166	2626	MR. MOHIM HASSAN	100	120	78	195	215	225	878	1,281	1,098	732	4,922	
167	2628	MR. MD. ABDUL HANNAN (S/) S/IQUE PAHMAN	50	60	39	98	107	113	439	640	549	366	2,461	



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	Amount in Taka
					2016	2017	2018	2019	2020	2021	2022		
					2016	2017	2018	2019	2020	2021	2022		
168	2632	MR. EMADUR RAHMAN CHOWDHURY	100	120	78	195	215	225	878	1,281	1,098	732	4,922
169	2633	MR. MD. MANSUR ELAHI	100	120	78	195	215	225	878	1,281	1,098	732	4,922
170	2640	MRS. ARJUMAN ARA BEGUM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
171	2653	MR. SHAH ALAM ZAHIRUDDIN	200	240	156	390	429						1,415
172	2703	MRS. AFROZIA AHSAN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
173	2706	MR. MD. SHAHIDUL ISLAM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
174	2707	MR. MD. SALIM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
175	2748	MR. MD. ABDUS SALAM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
176	2915	MR. SAYEED	400	480	312	780	858	901	3,514	5,124	4,392	2,928	19,688
177	3055	MR. KLINTON SARKAR	1,200	1,440	936	2,340	2,574	2,703	10,541	15,372	13,176	8,784	59,064
178	3076	BRAC	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
179	3089	MR. MD. MOYNUL HAQUE MOLLAH	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
180	3090	MR. MOHAMMAD SHOWKAT ALI KHAN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
181	3094	MRS. MAHBUBA BEGUM	250	300	195	488	536	563	2,196	3,202	2,745	1,830	12,305
182	3258	MR. A.H.M. DALILUDDIN	100	120	78	195	215						708
183	3259	MR. SYED JAMILUR RAB	50	60	39	98	107						354
184	3260	MR. SYED ABDUR RAB	50	60	39	98	107						354
185	3261	MR. S.M. ASHRAF HOSSAIN	50	60	39	98	107						354
186	3304	MRS. SULTANA SHIRIN	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
187	3307	MR. NIAZ UDDIN AHMED	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
188	3391	DR. M.A. HALIM	200	240	156	390	429	450	1,757	2,562	2,196	1,464	9,844
189	3454	MR. MONIR HOSSAIN	200	240	156	390	429						1,415
190	3455	MR. MONSUR ALI	200	240	156	390	429						1,415
191	3546	MR. A.N.M. SHAFIQUL HASAN KHAN	50	60	39	98	107	113	439	640	549	366	2,461
192	3778	MRS. ZAKIA SULTANA	50	60	39	98	107	113	439	640	549	366	2,461
193	3791	MR. SHAH ALAM (BABU)	50	60	39	98	107	113	439	640	549	366	2,461
194	3792	MR. BADAL KHAN	50	60	39	98	107	113	439	640	549	366	2,461



SL No.	Folio No.	Name	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	Amount in Taka	
195	3880	MRS. SYEDA SONIA ALI, IA-12030	600	720	468	1,170	1,287							4,245	
196	890	MR. AGHA YUSUF	106	128	83	207	228							752	
197	4118	MR. MD. AZIZUL ISLAM	170	204	133	332	365	383	1,493	2,178	2,196	1,464		8,917	
		Grand Total	73,626	88,352	57,428	143,571	157,928	143,739	558,824	814,951	698,859	465,878	3,203,157		



