

**PRIVATE & CONFIDENTIAL**

**WATA Chemicals Limited**  
**Audit Report and Audited Financial Statements**  
**For the year ended 30<sup>th</sup> June 2024**

**Khan Wahab Shafique Rahman & Co.**  
**CHARTERED ACCOUNTANTS**  
**SINCE 1968**



A member of  
**mg iworldwide**

A Top 20 ranked international network and association  
of independent audit, tax, accounting and consulting firms

**HEAD OFFICE :** RUPALI BIMA BHABAN 7, RAJUK AVENUE (5TH & 6TH FLOOR), MOTIJHEEL, DHAKA-1000, Tel: 47122785, 223385136, 47122824  
FAX: 880-2-47122824, E-mail: [info@kwsrbd.com](mailto:info@kwsrbd.com), [kwsr@dhaka.net](mailto:kwsr@dhaka.net), Web: [www.kwsrbd.com](http://www.kwsrbd.com)

**BRANCH OFFICE :** FARUK CHAMBER (9TH FLOOR), 1403 SK. MUJIB ROAD, AGRABAD C/A, DOUBLE MOORING, CHATTOGRAM, BANGLADESH  
Tel : 02333320056, E-mail: [kwsrctg@gmail.com](mailto:kwsrctg@gmail.com)

# Khan Wahab Shafique Rahman & Co.

CHARTERED ACCOUNTANTS  
SINCE 1968



A member of  
**mgiworldwide**

A Top 20 ranked international network and association  
of independent audit, tax, accounting and consulting firms

## 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 2024, 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 2024, 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 as amended up to date 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. 4,905,562 for this year.
2. The company has revalued its Plant & Machinery and Factory Building in 2008 but has not transferred depreciation on revaluation from Revaluation reserves to Retained earnings 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.



HEAD OFFICE : RUPALI BIMA BHABAN 7, RAJUK AVENUE (5TH & 6TH FLOOR), MOTIJHEEL, DHAKA-1000, Tel: 47122785, 223385136, 47122824

FAX: 880-2-47122824, E-mail: info@kwsrbd.com, kwsr@dhaka.net, Web: www.kwsrbd.com

BRANCH OFFICE : FARUK CHAMBER (9TH FLOOR), 1403 SK. MUJIB ROAD, AGRABAD C/A DOUBLE MOORING, CHATTOGRAM, BANGLADESH

Tel : 0233320056, E-mail: kwsrctg@gmail.com

Notably, an amount of Tk. 47,690,608 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 35,246,500 from its directors as loan using Banking Channel to repay Company's bank loan liability and subsequently repaid BDT 247,589,491 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**

We draw attention to the following:

- a. Note 32.00, "Earnings Per Share," within the financial statements, which elucidates the rationale behind the decrease in earnings per share (EPS) from BDT 3.03 in the preceding year to BDT 0.67 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 41.00, there is a noteworthy increase in Net Operating Cash Flow Per Share (NOCFPS), rising from BDT 10.19 to BDT 16.83 mainly due to higher collection of sales and accounts receivables than payments.
- b. Note 50.00, "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. Another demand claimed by Customs Excise & Vat Commissionerate, Dhaka by cancelling rebate for Tk. 22,81,103 and imposed fine for Tk. 45,62,206/- as because non-submission of price declaration in time. Against this claim a writ petition has been filed on payment of Tk. 456,220 before the Hon'ble High Court Division. Hon'ble Justice stayed the order of claim and the writ petition now pending for hearing.
- c. Note 6.00, "Trade Receivables," 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. Note 30.00 of the financial statements, which includes Tk. 1,327,400 as interest income, pertaining to the previous two years. This amount should have been adjusted retrospectively.
- e. It is pertinent to mention that the company has pledged a fixed deposit receipt (FDR) of BDT 11,764,151 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.
- f. Note 1.17.00 where the company has disclosed in respect of transactions which were made using cash channels, we are not aware of any consequences associated with the cash transactions.
- g. 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.

We have fulfilled the responsibilities described in the Auditors' Responsibilities of audit of the financial statements section of our report, including in relation to these matters. Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risk of material misstatements of the financial statements. The results of our audit procedures, including the procedures performed to address the matters below, provide the basis for our audit opinion on the accompanying financial statements.

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

#### **Revenue**

##### *The Key Audit matter*

The company reported revenue net of VAT of Tk. 713,392,353, reflecting a significant decline due to reduced customer demand, particularly for Sulphuric Acid, Alum Sulphate, and LABSA. Revenue recognition for WATA is considered complex due to various contracts with local customers and the government for different products.

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. Thus, we considered this as key audit matter.

Please refer to **Note 26.00 "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 revenue 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. We have collected balance confirmation on some parties on sample basis.

### **Impairment of property, Plant and equipment**

#### **The Key Audit Matter**

The Written Down Value of the Property, plant and equipment (PPE) stands to Tk. **815,910,571**, which represent about **30.29%** 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 of 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. However, the company has not made any impairment assessment of the property, plant and equipment.

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 ownership and possession of the different classes of assets, verifying the ownership documentation and physical verification.
- 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.
- We have checked depreciation calculation.

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. **815,910,571** as Written Down Value (WDV) at Property, Plant and Equipment which stands at 30.29% of its total assets with new acquisitions of Tk. 8,46,600 made during the year. The management reviews the estimated depreciable lives and the residual value of property, plant and equipment annually. It is 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”, Note 27.04 and Note 28.02** 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.

## Trade Receivable

### *The Key Audit Matter*

Trade receivable BDT **442,047,628** being about **16.41%** 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. **13,062,154** as tax charged on current year's profit before tax. In the last two years the company has submitted its income tax return under Income Tax Act 2023. Assessment orders since Assessment year 2022-2023 and 2023-2024 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 23.00 "Provision for Taxation"**, **Note 31** 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 as amended up to date 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 as amended up to date 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 except those mentioned in the basis for qualified opinion para of our report;
- 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 except those mentioned in the basis for qualified opinion para of our report;
- 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 except those mentioned in the basis for qualified opinion para of our report; and
- d) The expenditure incurred and payments made were for the purposes of the company's business.

Dated, Dhaka

29 OCT 2024

*Faruk*  
Faruk Ahmed FCA

ICAB Enrollment No: 1591

Partner

Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Firm Reg. No.: 11970 E.P.

DVC: 2410291591AS402358



**WATA CHEMICALS LIMITED**  
**Statement of Financial Position**  
**As at 30th June, 2024**

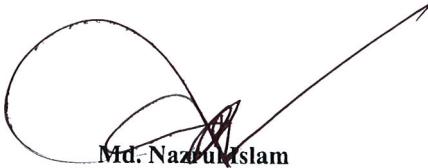
<b>Particulars</b>	<b>Notes</b>	<b>Amount in Taka</b>		
		<b>30-Jun-24</b>	<b>30-Jun-23</b>	
<b>ASSETS</b>				
<b>NON-CURRENT ASSETS</b>				
Property, Plant and Equipment (PPE)	2.00	1,811,998,909	1,827,685,535	
Capital Work-in-Progress (CWIP)-BMRE	3.00	815,910,571	856,207,296	
Right-of-Use (ROU) Asset	4.00	992,237,747	966,857,528	
		3,850,591	4,620,711	
<b>CURRENT ASSETS</b>				
Inventories	5.00	881,902,894	1,051,766,552	
Trade Receivables	6.00	171,420,154	202,008,069	
Advance Income Tax	7.00	442,047,628	638,848,050	
Advances, Prepayments & Deposits	8.00	118,352,190	64,871,672	
Cash & Cash Equivalents	9.00	114,617,397	139,877,939	
		35,465,524	6,160,822	
<b>TOTAL ASSETS</b>		<b>2,693,901,803</b>	<b>2,879,452,087</b>	
<b>SHAREHOLDER'S EQUITY &amp; LIABILITIES</b>				
<b>SHAREHOLDER'S EQUITY</b>				
Share Capital	10.00	913,133,509	926,534,701	
Share Premium	11.00	148,226,180	148,226,180	
Revaluation Reserve	12.00	32,400,000	32,400,000	
Retained Earnings	13.00	378,379,820	383,978,224	
		354,127,509	361,930,296	
<b>LIABILITIES</b>				
<b>NON-CURRENT LIABILITIES</b>				
Long Term Loan	14.00	522,218,011	471,159,308	
Deferred Tax Liability	15.00	475,374,113	420,158,273	
Lease Liability	16.00	43,819,035	46,746,254	
		3,024,864	4,254,781	
<b>CURRENT LIABILITIES</b>				
Bank Overdraft & Loans	17.00	1,258,550,283	1,481,758,079	
Current Portion of Long Term Loan	18.00	872,582,341	859,253,631	
Short term Loan (Unsecured)	19.00	116,930,416	143,988,778	
Lease Liability	16.00	176,601,258	388,944,249	
Trade Payables	20.00	779,918	715,521	
Liabilities for Expenses	21.00	987,401	747,160	
Workers Profit Participation Fund & Welfare Fund	22.00	14,922,828	26,721,201	
Provision for Taxation	23.00	47,690,608	46,742,224	
Unclaimed Dividend Account	24.00	24,872,073	11,809,919	
		3,183,442	2,835,397	

<b>TOTAL LIABILITIES</b>	<b>1,780,768,294</b>	<b>1,952,917,387</b>
<b>TOTAL SHAREHOLDER'S EQUITY &amp; LIABILITIES</b>	<b>2,693,901,803</b>	<b>2,879,452,087</b>
<b>Net Assets Value (NAV) Per Share in Taka</b>	<b>25.00</b>	<b>61.60</b>

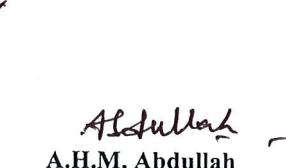
The annexed notes **1 to 53** and schedule **1 to 10** from an integral part of these financial statements.



Md. Anwar Shamim  
Chairman



Md. Nazmul Islam  
Managing Director



A.H.M. Abdullah  
Director



Md. Ali Ahsan  
Chief Finance Officer



Shamsul Huq  
Company Secretary

Dated, Dhaka

29 OCT 2024

  
Faruk Ahmed FCA  
Partner

Enrolment number- 1591  
Khan Wahab Shafique Rahman & Co.  
Chartered Accountants  
Firm Reg. No.: 11970 E.P.

DVC : 



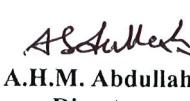
**WATA CHEMICALS LIMITED**  
**Statement of Profit or Loss & Other Comprehensive Income**  
**For the period ended 30th June, 2024**

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
Revenue (Net of VAT)	26.00	713,392,353	1,010,976,301
Cost of Sales	27.00	(494,495,799)	(728,312,418)
<b>Gross Profit</b>		<b>218,896,554</b>	<b>282,663,882</b>
Administrative, Selling and Distribution Expenses	28.00	(45,066,463)	(86,867,348)
<b>Operating Profit</b>		<b>173,830,091</b>	<b>195,796,535</b>
Finance Expenses	29.00	(160,704,849)	(143,505,161)
Non Operating Income	30.00	6,790,812	2,820,180
<b>Profit before contribution to WPPF &amp; Welfare Fund</b>		<b>19,916,055</b>	<b>55,111,554</b>
Contribution to WPPF & Welfare Fund		(948,384)	(2,624,360)
<b>Profit before Tax</b>		<b>18,967,671</b>	<b>52,487,194</b>
<b>Income Tax Expenses</b>	31.00	(9,106,657)	(7,500,568)
<b>Profit after Tax</b>		<b>9,861,014</b>	<b>44,986,626</b>
<b>Other Comprehensive Income / Expenses</b>			
Deferred Tax on Revaluation of PPE		(1,028,278)	(1,122,587)
<b>Total Comprehensive Income</b>		<b>8,832,736</b>	<b>43,864,039</b>
<b>Earning Per Share (EPS) in Taka</b>	32.00	<b>0.67</b>	<b>3.035</b>

The annexed notes **1 to 53** and schedule **1 to 10** from an integral part of these financial statements.

  
**Md. Anwar Shamim**  
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

**29 OCT 2024**

  
**Faruk Ahmed FCA**

Partner

Enrolment number- 1591

Khan Wahab Shafique Rahman & Co.

Chartered Accountants

Firm Reg. No.: 11970 E.P.

DVC : **2410291591AS402358**



**WATA CHEMICALS LIMITED**  
**Statement of Changes in Equity**  
**For the period ended 30th June,2024**

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Amount in Taka
Balance as at 01 July 2023	148,226,180	32,400,000	383,978,224	361,930,296	926,534,701
Profit after Tax during the period	-	-	-	9,861,014	9,861,014
Cash dividend for the year 22-23	-	-	-	(22,233,927)	(22,233,927)
Adj. of Realized Depreciation on Revaluation			(4,570,126)	4,570,126	-
Deferred Tax on Revaluation transferred to Revaluation Reserve			(1,028,278)	-	(1,028,278)
<b>Balance as at 30th June'2024</b>	<b>148,226,180</b>	<b>32,400,000</b>	<b>378,379,821</b>	<b>354,127,509</b>	<b>913,133,509</b>

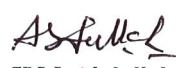
**WATA CHEMICALS LIMITED**  
**Statement of Changes in Equity**  
**For the period ended 30th June,2023**

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Amount in Taka
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)
<b>Balance as at 30th June'2023</b>	<b>148,226,180</b>	<b>32,400,000</b>	<b>383,978,224</b>	<b>361,930,297</b>	<b>926,534,701</b>

The annexed notes 1 to 53 and schedule 1 to 10 from an integral part of these financial statements.

  
**Md. Anwar Shamim**  
Chairman

  
**Md. Nazrul Islam**  
Managing Director

  
**A.H.M. Abdullah**  
Director

  
**Md. Ali Ahsan**  
Chief Finance Officer

  
**Shamsul Huq**  
Company Secretary



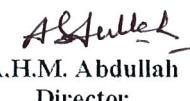
**WATA CHEMICALS LIMITED**  
**Statement of Cash Flows**  
**For the period ended 30th June,2024**

Particulars	Notes	Amount in Taka	
		2023-2024	2022-2023
<b>Cash Flows from Operating Activities:</b>			
Cash receipts from Customers and others	33.00	1,067,325,274	1,212,031,321
Cash paid to Suppliers and others	34.00	(336,886,323)	(631,474,969)
Cash paid to employees and for expenses	35.00	(302,373,161)	(281,508,392)
Cash paid for VAT & Tax	36.00	(178,561,663)	(148,025,624)
<b>Net Cash (used in)/generated from Operating Activities (A)</b>		<b>249,504,125</b>	<b>151,022,336</b>
<b>Cash Flows from Investing Activities:</b>			
Acquisition of Fixed Assets	37.00	(26,226,819)	(125,627,649)
Paid of Lease Liability	37.00	(1,229,918)	(715,521)
<b>Net Cash (used in)/generated from Investing Activities (B)</b>		<b>(27,456,737)</b>	<b>(126,343,170)</b>
<b>Cash Flows from Financing Activities:</b>			
Loan Received	38.00	122,878,139	452,595,673
Loan Repayment	39.00	(293,734,943)	(424,567,485)
Dividend Paid	40.00	(21,885,882)	(24,161,552)
<b>Net Cash (used in)/generated from financing activities ( C)</b>		<b>(192,742,686)</b>	<b>3,866,635</b>
<b>Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)</b>		<b>29,304,703</b>	<b>28,545,802</b>
Effect of movements in exchange rate on cash held			(33,504,222)
Opening Cash & Cash Equivalents		6,160,822	11,119,242
<b>Closing Cash &amp; Cash Equivalent at Reporting Date</b>		<b>35,465,524</b>	<b>6,160,822</b>
<b>Net Operating Cash Flow Per Share (NOCFPS) in Taka</b>	41.00	16.83	10.19

The annexed notes **1 to 53** and schedule **1 to 10** from an integral part of these financial statements.

  
**Md. Anwar Shamim**  
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 30th June'2024**

**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 ( as amended upto date).
- ii. The Companies Act, 1994;
- iii. The Income Tax Act, 2023; and
- iv. The Value Added Tax and Supplementary Duty Act, 2012.
- v. Regulations of Financial Reporting Councils (FRC).

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 **30th June 2024**
- ii. Statement of Profit or Loss and Other Comprehensive Income for the year ended **30th June 2024**
- iii. Statement of Changes in Equity for the year ended **30th June 2024**
- iv. Statement of Cash Flows for the year ended **30th June 2024**
- 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 2023-2024 held on **29 October 2024**.

### **1.03.03 Reporting Period**

These financial statements of the Company covers from **01 July'2023 to 30th June'2024**.

### **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 **30th June'2024** 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 prepares 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 the statement of profit or loss and other comprehensive income 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**

1 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 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 profit or loss.

#### **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 Balance Sheet and Cash Flow Statement, Cash in Hand and Bank balances represent cash and cash equivalents considering the IAS-1 "Presentation of Financial Statements" and IAS-7 "Cash Flow Statement", 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.

The company has made some transactions through cash for various head of accounts due to some vendors/parties not interested to cheque transactions, sometimes have to purchase various materials within the deadline date, otherwise price will be increased etc.

#### **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 and other comprehensive income to the extent that it reverses a revaluation decrease of the same asset previously recognized in statement of profit or loss and 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 and 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 statement of profit or loss and other comprehensive income 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 2024 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 and 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 profit and loss. 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 and 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	2023-2024	2022-23
Business income	22.50%	22.50%
Capital gain	10% to 15%	10% to 15%
Minimum Tax U/s 163 of ITA, 2023	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 parent 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) then in Bangladesh. 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(as ammended upto date), with the following International Accounting Standards (IASs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) then in bangladesh 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 form 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-24	30-Jun-23
<b>2.00 Property, Plant &amp; Equipment (PPE)</b>		
At Cost / Revalued:		
Opening Balance	1,403,911,559	1,399,152,639
Add: Addition during the year	846,600	4,758,920
Less: Disposal during the year		
	<b>1,404,758,159</b>	<b>1,403,911,559</b>
Depreciation:		
Opening Balance	547,704,263	502,964,153
Add: Depreciation charged during the year	41,143,325	44,740,109
Less: Disposal during the year		
	<b>588,847,588</b>	<b>547,704,263</b>
<b>Written Down Value as on Closing Date</b>	<b>815,910,571</b>	<b>856,207,296</b>

The details has been shown in "Schedule-01".

**3.00 Capital Work-In-Progress (CWIP)-BMRE**

Opening Balance	966,857,528	845,988,799
Add: Addition during the year	25,380,219	120,868,729
	<b>992,237,747</b>	<b>966,857,528</b>
Less: Adjustment / Transfer to Non-current Assets		
<b>Closing Balance</b>	<b>992,237,747</b>	<b>966,857,528</b>

**N.B.** i) 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. This year, a machine with an LC value of Tk. 10,793,539 was transferred from "Asset in Transit" to "Capital Work in Progress" (CWIP). The machinery, along with other assets in CWIP, will remain there until the project's completion, after which depreciation will be applied. ii) It is mentionable that some portion of addition in Capital Work-In-Progress (CWIP) were made through cash channel due to purchase of some spare parts etc through local shops/stores.

**4.00 Right-of-Use (ROU) Asset**

Cost	7,701,189	7,701,189
Opening Balance		
Add: Addition during the year		
	<b>7,701,189</b>	<b>7,701,189</b>
Depreciation		
Opening Balance	3,080,478	2,310,359
Add: Depreciation charged during the year	770,120	770,119
	<b>3,850,598</b>	<b>3,080,478</b>
<b>Written Down Value as on closing Date</b>	<b>3,850,591</b>	<b>4,620,711</b>

**5.00 Inventories**

Raw Materials Stock	97,442,751	61,061,861
Finished Goods Stock	14,316,264	17,465,963
Materials-In-Transit	55,143,914	120,856,431
Stores & Spares	4,517,225	2,623,814
	<b>171,420,154</b>	<b>202,008,069</b>
Raw Materials (M. Ton)	3,638.383	2,002.812
Finished Goods (M. Ton)	1,059.445	918.165
<b>Total (M. Tons)</b>	<b>4,697.828</b>	<b>2,920.977</b>

- 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	54,854,226	115,562,219
Lc No - 120224010302 ( 2000 MT Sulphur)	217,549	
Lc No - 120224010316 ( 1500 MT Sulphur)	72,139	
Lc No - 108123010301 ( 200 MT Hydrate)		4,421,538

	Amount in Taka	
	30-Jun-24	30-Jun-23
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
	<b>55,143,914</b>	<b>120,856,431</b>

#### 6.00 Trade Receivables

<b>Opening Balance</b>	<b>638,848,050</b>	627,414,177
Add: Sales during the year	824,452,515	1,113,214,543
	<b>1,463,300,565</b>	<b>1,740,628,720</b>
Less: Received during the year	(1,021,252,937)	(1,101,780,669)
<b>Closing Balance</b>	<b>442,047,628</b>	<b>638,848,050</b>

- (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	437,090,209	638,728,050
Above 180 days	4,957,419	120,000
	<b>442,047,628</b>	<b>638,848,050</b>

I. Accounts Receivable considered good in respect of which the company is fully secured.	437,090,209	638,728,050
II. Accounts Receivable considered doubtful or bad.	4,957,419	120,000
<b>Total</b>	<b>442,047,628</b>	<b>638,848,050</b>

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 100% of the Trade Receivable is recoverable in time and below 180 days aged.

#### 7.00 Advance Income Tax (AIT)

<b>Opening Balance</b>	<b>64,871,672</b>	35,976,756
Add : Tax Deduction at Import u/s 120 of ITA	40,051,272	27,736,711
Add : Tax Deduction from Sale u/s 89 of ITA	13,062,154	19,356,170
Add: AIT on Interest Income	367,092	-
Add : Income Tax Paid in Cash	-	-
	<b>118,352,190</b>	<b>83,069,637</b>
Less : Adjustment during this period	-	(18,197,965)
<b>Closing Balance</b>	<b>118,352,190</b>	<b>64,871,672</b>

#### 8.00 Advances, Prepayments & Deposits

Advance to Employees	Note:-8.01	4,832,070	2,737,852
Advance against Capital Expenditures	Note:-8.02	49,700,031	94,155,901
Bank Guarantee Margin with Agrani Bank		2,680,263	3,538,320
Security & Earnest Money Deposit		9,375,201	11,815,738
FDR at IPDC Finance		11,764,151	10,000,000
VAT Deposit	Note:-8.03	28,043,440	9,864,107
VAT Deduction at Import (Not Adjusted)		3,623,230	3,623,230
VAT Deposit Against (10% of Claim)		4,599,011	4,142,790
		<b>114,617,397</b>	<b>139,877,939</b>

#### 8.01 Advance to Employees

Advance against Salary	998,583	1,429,083
Advance against Expenses	3,833,487	1,308,769
	<b>4,832,070</b>	<b>2,737,852</b>

Amount in Taka	
30-Jun-24	30-Jun-23
32,061,056	83,333,038
17,638,975	10,822,863
-	10,793,539
4,297,578	29,324
403,552	-
12,937,846	-
<b>49,700,031</b>	<b>94,155,901</b>

#### 8.02 Advance against Capital Expenditure

Advance paymnet to suppliers	32,061,056	83,333,038
<b>Asset in Transit</b>	<b>17,638,975</b>	<b>10,822,863</b>
LC No. 122020152 (Machinery) 180d UPAS	-	10,793,539
LC No 120223010342 ( Acid Plant Accessories )	4,297,578	29,324
LC No 124010004 (Turbine )	403,552	-
LC No 123010463 ( Equip. & Plant Accessories )	12,937,846	-

The details of Advance Payment to Suppliers has been shown in "Schedule-07".

#### 8.03 VAT Deposit

Opening Balance	9,864,107	8,349,426
<b>Add: Deposit during the year</b>	<b>124,624,924</b>	<b>100,932,743</b>
VAT Cash Deposit	64,900,000	62,444,000
VAT Deduction at Import	14,086,838	8,137,758
AT Deduction at Import	40,051,272	27,736,712
VAT on (Gas & Electricity Bill)	5,586,814	2,614,273
<b>Total Deposit</b>	<b>134,489,032</b>	<b>109,282,169</b>
Less: Adjustment during the year	(106,445,592)	(99,418,062)
<b>Closing Balance</b>	<b>28,043,440</b>	<b>9,864,107</b>

#### 9.00 Cash & Cash Equivalents

<b>Cash in hand</b>	<b>3,406,500</b>	<b>958,391</b>
Cash (Head Office)	240,081	110,506
Cash (Factory)-Current	3,166,419	847,885
<b>Cash at Bank</b>	<b>32,059,025</b>	<b>5,202,432</b>
Agrani Bank, Principal Branch, CD A/c No 0200000982200	58,953	1,100,305
Agrani Bank, Principal Branch, CD A/c No 020001800816	557,188	282,520
Agrani Bank, Principal Branch, Margin A/c No 0200022340573	26,121,003	-
Al Arafah, CD A/c No. 0581020015947	17,958	2,278,941
BD Krishi Bank CD A/c No. 4001 0210040946	4,225	5,415
Jamuna Bank CD A/c No. 00110210015998	-	152
Jamuna Bank CD A/c No. 01030210004758	3,194	61,103
Janata Bank Limited CD A/c No. 0100238383298	97,537	98,607
MTB CD A/c No. 1301010146113	29,860	81,700
Prime Bank A/c No. 2127115015947	51,919	94,969
SIBL CD A/c No_ 0021330455566	4,754,115	784,612
SIJBL. Banani Br, CD A/c No. 401311100006061	312,628	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
	<b>35,465,524</b>	<b>6,160,822</b>

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

#### 10.00 Share Capital

##### Authorized Capital :

150,00,000 Ordinary Shares of Tk. 10/- each	<b>150,000,000</b>	<b>150,000,000</b>
---------------------------------------------	--------------------	--------------------

##### Issued, Subscribed, Called-up & Paid-up 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  
 Add: Issue of Bonus Share for year 2017-2018  
 Add: Issue of Bonus Share for year 2018-2019

Amount in Taka	
30-Jun-24	30-Jun-23
4,343,620	4,343,620
27,364,830	27,364,830
29,645,230	29,645,230
<b>148,226,180</b>	<b>148,226,180</b>

The details of Paid-up Capital are shown in "Schedule-10 (C)".

#### 11.00 Share Premium

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

<b>Opening Balance</b>	383,978,224	390,090,087
Less: Depreciation on Revaluation	(4,570,126)	(4,989,276)
Less: Deferred Tax on Revaluation Depreciation	(1,028,278)	(1,122,587)
<b>Closing Balance</b>	<b>378,379,820</b>	<b>383,978,224</b>

(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
<b>Revaluation Value (Net of Depreciation)</b>	<b>652,666,899</b>	<b>652,666,899</b>
Other Assets	4,205,463	4,205,463
<b>Total Revaluation at replacement cost</b>	<b>656,872,362</b>	<b>656,872,362</b>
Less: Written down value as on 31.12.2008	165,442,789	165,442,789
<b>Revaluation Reserve</b>	<b>491,429,573</b>	<b>491,429,573</b>

##### Less: Depreciation Adjustment

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	4,989,276
For the year 2023-2024	4,570,126	-

Less: Deferred Tax Adjustment on Depreciation on Revaluation  
**Balance as on closing Date**

<b>100,828,693</b>	<b>96,258,567</b>
12,978,569	12,978,569
11,817,372	11,817,372
10,765,461	10,765,461
9,812,209	9,812,209
4,474,096	4,474,096
8,556,441	8,556,441
7,809,323	7,809,323
7,131,491	7,131,491
6,516,288	6,516,288
5,957,708	5,957,708
5,450,333	5,450,333
4,989,276	4,989,276
4,570,126	-
<b>(12,221,060)</b>	<b>(11,192,782)</b>
<b>378,379,820</b>	<b>383,978,224</b>

(c) Details of depreciation calculation on revalued assets have been shown in **Schedule-09**.  
 (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 earning in compliance with the requirement of the IAS 16 since 2012



**13.00 Retained Earnings**

	Amount in Taka	
	30-Jun-24	30-Jun-23
Accumulated Profit (Opening Balance)	361,930,296	336,202,693
Net Profit/(Loss) after tax for the period	9,861,014	44,986,626
Approved Cash Dividend	(22,233,927)	(24,248,298)
Adjustment of Realized Depreciation on Revaluation	4,570,126	4,989,276
	<b>354,127,509</b>	<b>361,930,296</b>

**14.00 Long Term Loan**

**Opening Balance**

Agrani Bank Term Loan	564,147,051	619,561,493
Term Loan from IPDC Finance	532,998,194	580,329,251
	<b>31,148,858</b>	<b>39,232,242</b>

**Add: Addition During the period**

Agrani Bank Term Loan (Interest & Charges)	74,302,929	55,443,890
Term Loan from IPDC Finance Interest	71,490,917	51,568,943
	<b>2,812,012</b>	<b>3,874,947</b>

**Less: Payment during the period**

Agrani Bank Term Loan	46,145,452	110,858,331
Term Loan from IPDC Finance	33,100,000	98,900,000
	<b>13,045,452</b>	<b>11,958,331</b>

**Less: Transferred to Current Liability during the period**

Agrani Bank Term Loan	116,930,416	143,988,778
Term Loan from IPDC Finance	103,884,964	129,856,205
	<b>13,045,452</b>	<b>14,132,573</b>

**Closing Balance**

Agrani Bank Term Loan	475,374,113	420,158,273
Term Loan from IPDC Finance	467,504,147	403,141,989
	<b>7,869,966</b>	<b>17,016,285</b>

- a) Agani Bank sanctioned Project Loan of Tk. 50.91 crore vide letter no. প্রশা/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 11% 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. প্রশা/খন/প্রকল্প/ওয়াটা কেমিক্যালস/১৯৯/২০২১ dated 06 April 2021 against our proposal, total instalment 28 nos and the 1st instalment had been 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 14% 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	42,790,757	45,623,667
b) Deferred Tax Recognised on Depreciation of Revaluation Increases	1,028,278	1,122,587
<b>Closing Balance of Deferred Tax Liability</b>	<b>43,819,035</b>	<b>46,746,254</b>

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

**16.00 Lease Liability**

**Opening Balance**

Add: Addition during the period

Interest Expense

484,479 543,559

**5,454,781** **6,170,302**

1,650,000 1,200,000

Less: Paid during the period

**Closing Balance**

3,804,781 4,970,302



Amount in Taka			
		30-Jun-24	30-Jun-23
Lease Liability-Long Term		3,024,864	4,254,781
Lease Liability-Current		779,918	715,521
		<u><b>3,804,781</b></u>	<u><b>4,970,302</b></u>
<b>17.00</b>	<b>Bank Overdraft and Loans</b>		
Agrani Bank CC Hypo, Principal Branch		670,697,094	664,951,366
Agrani Bank Incentive Loan, Principal Branch		201,885,247	194,302,265
	<b>Note:-17.01</b>	<u><b>872,582,341</b></u>	<u><b>859,253,631</b></u>
<b>17.01</b>	<b>Agrani Bank Incentive Loan under Stimulus Package</b>		
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 13%.			
<b>18.00</b>	<b>Current Portion of Long Term Loan</b>		
Agrani Bank Term Loan		103,884,964	129,856,205
Term Loan from IPDC Finance		13,045,452	14,132,573
		<u><b>116,930,416</b></u>	<u><b>143,988,778</b></u>
<b>19.00</b>	<b>Short Term Loan (Unsecured)</b>		
<b>Opening Balance</b>		<b>388,944,249</b>	<b>2,453,403</b>
Md. Nazrul Islam (Managing Director)		273,644,249	2,453,403
A.H.M Abdullah (Director)		115,300,000	-
<b>Add: Loan received during the year</b>		<b>35,246,500</b>	<b>700,200,000</b>
Md. Nazrul Islam (Managing Director)		35,246,500	584,900,000
A.H.M Abdullah (Director)		-	115,300,000
<b>Less : Loan paid during the year</b>		<b>247,589,491</b>	<b>313,709,154</b>
Md. Nazrul Islam (Managing Director)		237,589,491	313,709,154
A.H.M Abdullah (Director)		10,000,000	-
<b>Closing Balance</b>		<b>176,601,258</b>	<b>388,944,249</b>
Md. Nazrul Islam (Managing Director)		71,301,258	273,644,249
A.H.M Abdullah (Director)		105,300,000	115,300,000
<b>20.00</b>	<b>Trade Payables</b>		
<b>Opening Balance</b>		<b>747,160</b>	<b>8,502,742</b>
Add: Purchase / addition during the year (local)		232,155,302	135,681,519
		<u><b>232,902,462</b></u>	<u><b>144,184,261</b></u>
Less: Payment / adjustment during the year		(231,915,061)	(143,437,101)
<b>Closing Balance</b>		<b>987,401</b>	<b>747,160</b>
The details has been shown in "Schedule-07".			
<b>21.00</b>	<b>Liabilities for Expenses</b>		
Audit Fee Payable		633,504	523,250
Welfare Expenses Payable		461,645	461,645
Directors Remuneration Payable		988,567	988,567
Salaries & Wages Payable (Head Office & Factory)		3,952,750	4,307,668
Utilities Bill Payable		7,583,886	9,008,444
Party Bill Payable / Provision for Interest		3,157,026	13,385,032
Source VAT & Tax Payable		(1,854,551)	(1,953,405)
		<u><b>14,922,828</b></u>	<u><b>26,721,201</b></u>

		Amount in Taka	
		30-Jun-24	30-Jun-23
<b>21.01</b>	<b>Directors Remuneration Payable</b>		
Md. Nazrul Islam (Managing Director)		574,571	574,571
A H M Abdullah (Director)		218,396	218,396
Mahamudul Hasan (Director)		139,600	139,600
Consultant Remuneration		56,000	56,000
		<b>988,567</b>	<b>988,567</b>
<b>21.02</b>	<b>Source Tax and VAT Payable</b>		
TDS on Party Bill		5,268,906	3,877,080
TDS on Salary & Remuneration		(26,189)	9,324
VAT Payable on Party Bill		(7,097,268)	(5,839,809)
		<b>(1,854,551)</b>	<b>(1,953,405)</b>
<b>22.00</b>	<b>Workers Profit Participation Fund &amp; Welfare Fund</b>		
<b>Opening Balance</b>		<b>46,742,224</b>	44,117,864
Add: Addition during this period		948,384	2,624,360
		<b>47,690,608</b>	<b>46,742,224</b>
Less: Paid during this period		-	-
		<b>47,690,608</b>	<b>46,742,224</b>
<b>23.00</b>	<b>Provision for Taxation</b>		
<b>Opening Balance</b>		11,809,919	18,198,265
Add: Provision made during the period (U/s 163 of ITA)		13,062,154	11,809,619
Less: Provision For Previous Years (Over) / Under		-	-
		<b>24,872,073</b>	<b>30,007,884</b>
Less: Adjustment during this period		-	(18,197,965)
<b>Closing Balance</b>		<b>24,872,073</b>	<b>11,809,919</b>
<b>24.00</b>	<b>Unclaimed Dividend Account</b>		
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	73,766
7 Dividend Year - 2018 -2019		618,658	618,658
8 Dividend Year - 2019 -2020		871,317	871,317
9 Dividend Year - 2020 -2021		765,815	765,815
10 Dividend Year - 2021 -2022		505,303	505,303
11 Dividend Year - 2022 -2023		348,044	-
		<b>3,183,442</b>	<b>2,835,397</b>
The details has been shown in "Schedule-10".			
<b>25.00</b>	<b>Net Assets Value (NAV) Per Share</b>		
Net Assets Value		913,133,509	926,534,700
Number of shares outstanding		14,822,618	14,822,618
<b>NAV Per Share</b>		<b>61.60</b>	<b>62.51</b>
<b>25.01</b>	<b>Net Assets Value (NAV)</b>		
Total Assets		2,693,901,803	2,879,452,087
Less: Non-Current Liabilities		(522,218,011)	(471,159,308)
Less: Current Liabilities		(1,258,550,283)	(1,481,758,079)
		<b>913,133,509</b>	<b>926,534,700</b>



	Amount in Taka	
	2023-2024	2022-2023
<b>26.00 Revenue (Net of VAT)</b>		
Gross Sales	819,837,945	1,110,394,363
Less: VAT on Sales	(106,445,592)	(99,418,062)
	<b>713,392,353</b>	<b>1,010,976,301</b>

<b>26.01 Gross Sales</b>		
Sulphuric Acid	587,377,440	502,514,753
Alum Sulphate	226,546,254	247,266,511
Linear Alkyl Benzene Sulphonic Acid	5,914,251	32,193,599
Zinc Sulphate	-	177,429,500
Magnesium Sulphate	-	150,990,000
	<b>819,837,945</b>	<b>1,110,394,363</b>

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

<b>26.02 Per Share Gross Sales</b>		
Gross Sales	819,837,945	1,110,394,363
Number of Shares	14,822,618	14,822,618
Per Share Sales	<b>55.31</b>	<b>74.91</b>

Last few years, sales (Market Demand) have been fluctuated unpredictably. Sales of Alum Sulphate, LABSA, Zinc Sulphate and Magnesium Sulphate were decreased by Tk.20,720,257/-, Tk. 26,279,348/-, Tk. 177,429,500/- and Tk. 150,990,000/- respectively except Sales of Sulphuric Acid which has been increased by Tk.84,862,687/. After the post pandemic Corona Virus (COVID - 19) situation, Russia & Ukraine war and reduction of local market demand which is unavoidable & beyond our control, the company try to continue consistency in sales & production process. Moreover, political unrest, hartal, blockage and the 12th National Parliament election has also been a reason for reduce per share gross sales this year end. Since value of gross sales has been decreased and per share sale has also been decreased though the price of Raw Materials imported from different countries are decreased much more than the same period of the previous year. Since value of gross sales has been decreased and per share sale has also been decreased.

<b>26.03 VAT on Sales</b>		
VAT on Sulphuric Acid Sale	76,614,449	65,546,655
VAT on Alum Sulphate Sale	29,549,511	32,249,582
Linear Alkyl Benzene Sulphonic Acid	281,632	1,621,825
VAT on Zinc Sulphate Sale (Exempted)	-	-
VAT on Magnesium Sulphate Sale (Exempted)	-	-
	<b>106,445,592</b>	<b>99,418,062</b>

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

<b>27.00 Cost of Sales</b>		
Raw Materials Consumed	Note:-27.01	362,001,233
Carriage Inward		136,250
Store & Spares used	Note:-27.02	2,563,549
Factory Overheads	Note:-27.03	126,645,069
<b>Cost of goods manufactured</b>		<b>491,346,101</b>
Opening Stock of Finished Goods		17,465,963
<b>Cost of goods available for sales</b>		<b>508,812,063</b>
Closing Stock of Finished Goods		(14,316,264)
		<b>494,495,799</b>
		(17,465,963)
		<b>728,312,418</b>

Amount in Taka	
2023-2024	2022-2023

#### 27.01 Raw Materials Consumed

Rock Sulphur	285,489,984	485,554,182
Alum Hydrate	73,929,449	68,295,561
Zinc Ash	-	13,277,180
Magnesium Powder	-	5,884,700
Linear Alkyl Benzene	2,581,800	27,754,211
	<b>362,001,233</b>	<b>600,765,834</b>

(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.

#### 27.02 Store & Spares Used

<b>Opening Balance</b>	<b>2,623,814</b>	<b>1,315,755</b>
Add: Purchase During the year	4,456,960	5,014,606
<b>Store &amp; Spares available for Used</b>	<b>7,080,774</b>	<b>6,330,361</b>
<b>Less: Used during the year</b>	<b>2,563,549</b>	<b>3,706,547</b>
For Production	2,563,549	3,580,947
For BMRE (Capital WIP).	-	125,600
<b>Closing Balance</b>	<b>4,517,225</b>	<b>2,623,814</b>

#### 27.03 Factory Overheads

Air & Water Test Fee	70,400	66,208
Gas Bill	23,338,440	24,777,160
Electric Bill	3,222,122	4,958,859
Packing Materials	1,331,720	2,903,040
Wages & Salaries including Overtime & Bonus	50,694,660	45,468,731
Chemical Purchase for ETP/ATP/LAB	1,922,173	4,522,808
Daily Labor & Wages (Misc. Work)	304,324	84,100
Fork Lift Expenses	596,625	500,160
Oxygen & L.P Gas Purchase	218,700	85,500
Labor Bill for Alum Breaking	1,859,036	2,561,876
Loading & Unloading charges	361,862	147,323
Oil & Lubricant	678,885	1,020,874
Medical Expenses (Factory)	69,729	84,211
Repairs & Maintenance (General -Factory)	1,296,275	188,438
Repairs & Maintenance (Plant & Machinery)	1,500,534	1,644,410
Transport License	365,500	260,000
Factory Depreciation	38,814,084	42,574,260
<b>Note:-27.04</b>	<b>126,645,069</b>	<b>131,847,957</b>

#### 27.04 Factory Depreciation

Depreciation on Plant & Machinery	29,949,202	33,243,713
Depreciation on Factory Building	8,818,774	9,282,920
Depreciation on Factory Boundary Wall	14,743	17,344
Depreciation on Laboratory Equipment	31,366	30,284
	<b>38,814,084</b>	<b>42,574,260</b>

#### 28.00 Administrative, Selling and Distribution Expenses

Salaries & Allowances including Eid Bonus (Office)	15,342,615	15,536,498
Annual Subscription to Listed Companies	254,226	254,226
Director Remuneration	10,560,000	10,754,000
Bank Charges and Commission	908,509	958,287
Business Development Expenses	38,700	1,406,679

	Amount in Taka	
	2023-2024	2022-2023
Car Repairs & Maintenance	777,916	1,719,418
CDBL Line Charges	37,800	37,800
Charity & Donation (Factory & Office)	111,120	291,786
Computer Operating Expenses	194,780	458,535
Credit Rating Expenses	80,625	80,625
Consultant Remuneration	720,000	783,000
Conveyance (Office & Factory)	157,985	166,044
Crokères & Cutleries	6,150	4,065
Dish Bill (Factory & Office)	20,400	9,900
Electric Bill (Office)	622,987	630,108
Entertainment & Lunch Exp. (Office & Factory)	1,346,504	1,432,277
Exchange Loss	-	33,504,222
Gas Bill (Office)	20,980	25,980
Insurance Expenses	904,475	579,600
Internet Expenses (Factory & Office)	271,750	214,040
License Renewal Expenses	329,204	171,786
Loan Processing Expenses	-	25,000
Medical Expenses	-	647,030
Mobile Expenses (Office & Factory)	187,905	189,135
News Paper & Periodicals (Factory & Office)	10,775	13,914
Office Expenses (Factory & Office)	271,770	688,309
Audit Fee	633,504	548,635
Annual General Meeting & Board Meeting Expenses	380,340	433,250
Office Stationery (Factory & Office)	342,067	283,992
Oil & Fuel Expenses	1,152,522	1,622,139
Parking & Toll Charge	86,736	76,220
Photocopy Charge (Factory & Office)	81,334	74,199
Postage & Courier and Fax Exp.	8,570	6,429
Renewal of Tax Token & Fitness Certificate	306,056	403,521
Repair & Maintenance-Office Equipment	71,090	126,650
Notary & Stamp Purchase	74,308	53,777
Telephone Bill (Office)	7,807	9,462
Travelling Expenses	20,500	1,227,823
Water Bill (Office & Factory)	68,462	70,226
Fish & Deer Upkeep (Factory)	147,845	151,480
Tree Plantation	41,540	37,625
Carriage Outward	2,300,200	5,321,252
Tender Documentation Charges	187,700	107,620
Advertisement & Publicity	1,068,075	832,659
Loading & Unloading (Outward)	1,811,270	1,962,156
Depreciation (Office)	3,099,361	2,935,968
<b>Note:-28.02</b>	<b>45,066,463</b>	<b>86,867,348</b>

#### 28.01 Director Remuneration

(i) Md. Nazrul Islam, Managing Director	4,800,000	4,800,000
(ii) Mr. A.H.M Abdullah, Director	3,000,000	2,900,000
(iii) Mr. Mahmudul Hasan, Director	1,800,000	1,680,000
(v) EID Bonus (For Director'S)	960,000	1,374,000
	<b>10,560,000</b>	<b>10,754,000</b>

#### 28.02 Depreciation (Office)

Depreciation on Motor Vehicles	1,351,904	1,181,639
Depreciation on Bi-Cycle	191	213
Depreciation on Furniture & Fixture	314,931	340,007
Depreciation on Office Equipment	541,520	529,123
Depreciation on Computer	88,051	78,597
Depreciation on Generator	32,643	36,270
Depreciation on ROU Asset	770,120	770,119
	<b>3,099,361</b>	<b>2,935,968</b>

Amount in Taka	
2023-2024	2022-2023

#### 29.00 Finance Expenses

Interest on Agrani Bank C.C (Hypo)	74,373,884	59,562,851
Interest on Stimulus Package Loan	21,836,982	17,552,929
Interest on Project Loan	61,212,492	51,518,943
Interest on IPDC Loan	2,797,012	3,874,947
Interest & Handling Exp. Of Materials Import (UPAS)	-	10,451,933
Interest on Lease Liability	484,479	543,559
	<b>160,704,849</b>	<b>143,505,161</b>

#### 30.00 Non-operating Income

Fish Sale	2,573,260	2,048,305
Misc. Sales Income	2,041,310	771,875
Interest Income (FDR)	2,176,242	-
	<b>6,790,812</b>	<b>2,820,180</b>

The financial statements reflect a total FDR interest income of BDT 2,176,242, of which BDT 848,841.75 relates to the current year (2023-24). The remaining BDT 1,327,400.25, not charged in the previous two years due to a systematic error in collecting FDR statements from IPDC Finance Limited, was charged this year per management's decision to avoid shareholder impact and considering practicable.

#### 31.00 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 (Provisional)	<b>Note:-31.01</b>	13,062,154	11,809,619
Deferred Tax Expenses /(Income)	<b>Note:-31.02</b>	(3,955,497)	(4,309,050)
		<b>9,106,657</b>	<b>7,500,568</b>

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

Net profit befor tax	18,967,671	52,487,194
Statutory Tax @ 22.5%	4,267,726	11,809,619
<b>Income Tax Act u/s 163</b>		
a)    Tax 0.60% U/s 163 of ITA,2023	4,280,354	6,065,858
b)    Tax U/s 89 of ITA,2023	13,062,154	-
c)    Tax on applicable rate	4,267,726	11,809,619
<b>Current Tax Expenses whichever is higher</b>	<b>13,062,154</b>	<b>11,809,619</b>
<b>Effective Tax Rate</b>	<b>68.87%</b>	<b>22.50%</b>

Current tax has been charged at the rate applicable to the company,subject to provision of section 163 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 89 and tax deducted at source of bank interest income u/s 102, (c) at the applicable tax rate on taxable income. The company recognised current tax expense net of BDT 91,06,656/- . The effective tax rate is also 68.87% of profit before statutory tax.

##### 31.02 Deferred Tax Expense/(Income)

Carrying Value of Fixed Assets (WDV) at Balance Sheet Date	815,910,571	856,207,296
Less: Revaluation Increase	(307,088,833)	(311,658,958)
<b>Net Carrying Cost</b>	<b>508,821,738</b>	<b>544,548,338</b>
Less: Land Value	(106,402,620)	(106,402,620)
<b>Net Carrying cost (Net of Land &amp; Land Development) (A)</b>	<b>402,419,118</b>	<b>438,145,718</b>
<b>Right-of-Use (ROU) Asset (B)</b>	<b>3,850,591</b>	<b>4,620,711</b>
<b>Lease Liability ( C)</b>	<b>(3,804,781)</b>	<b>(4,970,302)</b>
<b>Total Carrying Value at Balance Sheet Date (A+B-C)</b>	<b>402,464,928</b>	<b>437,796,127</b>
Less: Tax Based WDV (Estimated)	(212,283,788)	(235,024,276)
<b>Temporary Taxable Differences</b>	<b>190,181,140</b>	<b>202,771,851</b>



**Deferred Tax on Depreciation on Revaluation-Increase**  
 Deferred Tax Liability on Temporary Taxable Difference @ 22.5%  
 Deferred Tax on Depreciation on Revaluation Increase through OCI  
**Deferred Tax Liability on 30th June, 2024**  
 Less: Opening Deferred Tax Liability  
 Less: Deferred Tax on Revaluation Transferred to Revaluation Reserve  
**Deferred Tax Expenses (Income) Recognised during the period**

Amount in Taka	
2023-2024	2022-2023
42,790,757	45,623,667
1,028,278	1,122,587
<b>43,819,035</b>	<b>46,746,254</b>
(46,746,254)	(49,932,717)
(1,028,278)	(1,122,587)
<b>(3,955,497)</b>	<b>(4,309,050)</b>

### 32.00 Earning per share (EPS)

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

$$\text{EPS} = \frac{\text{Net Profit After Tax}}{\text{Number of Share}} = \frac{9,861,014}{14,822,618} = \frac{0.67}{3.03}$$

Last few years, sales (Market Demand) have been fluctuated unpredictably. Sales of Alum Sulphate, LABSA, Zinc Sulphate and Magnesium Sulphate were decreased by Tk.20,720,257/-, Tk. 26,279,348/-, Tk. 177,429,500/- and Tk. 150,990,000/- respectively except Sales of Sulphuric Acid which has been increased by Tk.84,862,687/-. After the post pandemic Corona Virus (COVID - 19) situation, Russia & Ukraine war and reduction of local market demand which is unavoidable & beyond our control. Despite increase of Natural Gas bill by 1.80 times, overall Cost of Sales has been decreased by 32.10% as against same period of the previous year. Moreover Administrative, Selling and Distribution expenses has been decreased and Net Sales has also been decreased by 29.43% but financial expenses has been increased as against same period of the previous year due to change of rate of Bank Interest . Due to overall business,economic, volatile bank system ,political unrest, Hartal, blockage and the 12th National Parliament Election etc situation arises short demand of local industries causes significant effect on EPS.



**33.00 Cash Receipts From Customers and Others**

Gross Sales  
Non Operating Income  
Trade Receivables\_ Decrease (Increase)  
Loan & Advance - Net of VAT & Tax \_Decrease / (Increase)

Amount in Taka	
2023-2024	2022-2023
819,837,945	1,110,394,363
6,790,812	2,820,180
196,800,422	(11,433,874)
43,896,095	110,250,652
<b>1,067,325,274</b>	<b>1,212,031,321</b>

**34.00 Cash paid to Suppliers and Others**

Raw Materials Purchase  
Stores & Spares Purchase  
Material in Transit\_ Increase / (Decrease)  
Trade Payables-(Increase) / Decrease

398,382,122	587,442,183
4,456,960	4,889,006
(65,712,517)	31,388,198
(240,242)	7,755,582
<b>336,886,323</b>	<b>631,474,969</b>

**35.00 Cash paid to Employees and for Other Expenses**

Salaries & Allowances including Eid Bonus (Office)  
Carriage Inward  
Factory Overheads (Excl. Wages & Salary and Depreciation)  
Administrative & Marketing Exp. (Excd.Salaries, Depr. & Exch. Loss)  
Finance costs  
Liabilities for Expenses \_Decrease (Increase)

66,037,275	61,005,229
136,250	660,530
37,136,324	43,804,966
26,624,487	34,890,659
160,704,849	143,505,161
11,733,977	(2,358,154)
<b>302,373,161</b>	<b>281,508,392</b>

**36.00 Cash paid for VAT & Tax**

(a) **Payment of VAT**  
VAT Deposit in Cash  
VAT Paid at Import  
AT Paid at Import  
VAT on Utility Bill  
VAT Deposit Against (10% of Claim)  
(b) **Payment of Tax**  
AIT on Import  
AIT Deduction from Sale Bill  
AIT on Interest Income  
Payment of Tax in Cash

<b>125,081,145</b>	<b>100,932,743</b>
64,900,000	62,444,000
14,086,838	8,137,758
40,051,272	27,736,712
5,586,814	2,614,273
456,221	-
<b>53,480,518</b>	<b>47,092,881</b>
40,051,272	27,736,711
13,062,154	19,356,170
367,092	-
-	-
<b>178,561,663</b>	<b>148,025,624</b>

**37.00 Acquisition of Non-current Assets**

Addition to Fixed Assets (Net of Adjustment)  
Addition for Capital Work in Progress  
Payment of Lease Liability

846,600	4,758,920
25,380,219	120,868,729
1,229,918	715,521
<b>27,456,737</b>	<b>126,343,170</b>

**38.00 Loan Received**

Loan from Agrani Bank  
Project Loan from Agrani Bank (Interest)  
Term Loan from IPDC Finance (Interest)  
Shortterm Loan Received

13,328,710	(303,048,217)
71,490,917	51,568,943
2,812,012	3,874,947
35,246,500	700,200,000
<b>122,878,139</b>	<b>452,595,673</b>

**39.00 Loan Repaid**

Project Loan Payment to Agrani Bank  
Term Loan Payment from IPDC Finance  
Shortterm Loan Repayment

33,100,000	98,900,000
13,045,452	11,958,331
247,589,491	313,709,154
<b>293,734,943</b>	<b>424,567,485</b>

Amount in Taka	
2023-2024	2022-2023

**40.00 Dividend Paid**

Dividend Paid	21,885,882	24,161,552
Less: Sale of Fraction Share	-	-
	<b>21,885,882</b>	<b>24,161,552</b>

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.

**41.00 Net Operating Cash Flow Per Share (NOCFPS)**

Net Operating Cash Flows	249,504,125	151,022,336
Weighted average number of shares	14,822,618	14,822,618
	<b>16.83</b>	<b>10.19</b>

Collection from Sales and Trade Debtors was decreased by Tk. 144,706,047/- and Payment for Raw Materials & Trade Creditors was also decreased by Tk.294,588,646/- though Wages & Others Expenses and Payment of VAT and Tax is increased by Tk. 24,148,402/- and Tk. 6,387,637/- respectively against the same period of the previous year. But Sales & Trade Debtors collection is proportionately lower than payments. As a result Cash Flow from Operating Activities stand at TK.249,504,125/- which causes the significant increase in NOCFPS.

**42.00 Reconciliation of Net Profit with Cash Flows from Operating Activities**

<b>Profit before Tax</b>	18,967,671	52,487,194
<b>Adjustment for:</b>		
Add: Depr. on Property, Plant and Equipment	41,143,325	44,740,109
Add: Depreciation of ROU Assets	770,120	770,119
Add: Contribution to WPFF	948,384	2,624,360
Add: Exchange Loss	-	33,504,222
Add /Less: (Incr.) / Decr. in Inventory	30,587,915	(27,915,456)
Add / Less: (Incr.) / Decr. in Trade Receivables	196,800,422	(11,433,874)
Add / Less: (Incr.) / Decr. in Loans, Adv. & Deposits (Excl. VAT)	150,341,687	209,668,714
Add / Less: Incr. / (Decr.) in Trade Payables	240,242	(7,755,582)
Add / Less: Incr. / (Decr.) in Liabilities for Expenses	(11,733,977)	2,358,154
<b>Cash Generated from Operations</b>	<b>428,065,789</b>	<b>299,047,960</b>
Less: VAT & Income Tax Paid	(178,561,663)	(148,025,624)
<b>Net Cash (used in) / generated from operating activities</b>	<b>249,504,125</b>	<b>151,022,336</b>

**43.00 Depreciation of Revaluation Adjustment**

Depreciation on Revaluation adjustment	4,570,126	4,989,276
	<b>4,570,126</b>	<b>4,989,276</b>

(a) Depreciation on partial revaluation increase of Plant & Machinery as well as Building had been charged during the period 2023-2024 amounting to Tk. 4,570,126/- and adjusted in statement of Changes in Equity. Details has been shown in "Schedule-09".



#### 44.00 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
2024-2025	2023-2024	13,062,154			-	13,062,154
<b>Total</b>		<b>207,714,010</b>	<b>164,643,972</b>	<b>-</b>	<b>-</b>	<b>43,070,038</b>

#### 45.00 Proposed Dividend

(a) Cash Dividend Tk. 17,787,141.60/-

Cash Dividend has been recommended by the board of Directors on paid-up capital of Tk. 14,82,26,180/-@ 12% in their meeting held on 29 October 2024 subject to the approval by the shareholders in the 42th AGM will be held on 26 December,2024.

#### 46.00 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.

#### 47.00 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	43,298.000	90.20%
Alum Sulphate	18,000.000	18,000.000	5,269.000	29.27%
Linear Alkyl Benzene Sulphonic Acid	7,200.000	7,200.000	20.000	0.28%
Zinc Sulphate	6,000.000	6,000.000	-	0.00%
Magnesium Sulphate	6,000.000	6,000.000	-	0.00%

#### 48.00 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.



#### 49.00 Commission, Brokerage & Discount to the Selling Agent

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

#### 50.00 Contingent Liability

Commissioner of Customs, Excise and VAT Commissionarate, 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. Another demand claimed by Customs Exice & Vat Commissionerate ,Dhaka by cancelling rebate for Tk. 22,81,103 and imposed fine for Tk. 45,62,206/- as because non-submission of price declaration in time. Against this claim a writ petition has been filed before the Hon'ble High Court Division . Hon'ble Justice stayed the order of claim and the writ petition now pending for hearing.No additional liability had been accounted.

#### 51.00 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	
		2023-2024	
		Total	Payable
Md. Nazrul Islam	Managing Director	4,800,000	334,571
Mr. A.H.M. Abdullah	Director	3,000,000	218,396
Mr. Mahmudul Hasan	Director	1,800,000	139,600
Festival Bonus		960,000	240,000

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.

SN	Name of Party	Opening Balance	Transaction		Closing Balance
			Taken	Refund	
1	Md. Nazrul Islam	273,644,249	35,246,500	237,589,491	71,301,258
2	A.H.M Abdullah	115,300,000	-	10,000,000	105,300,000
		<b>388,944,249</b>	<b>35,246,500</b>	<b>247,589,491</b>	<b>176,601,258</b>

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.



**51.01 Top Five Salaried Officers**

Name	Designation	Amount in taka	
		Refund	Payable
Total		Total	Payable
Shamsul Huq	Company Secretary	884,906	88,743
Md. Ali Hasan	Chief Financial Officer	1,382,954	138,377
Md. Abu Taher Bhuyan	General Manager ( Factory)	1,161,883	116,111
Md. Ashraful Alam	General Manager ( F & A)	1,251,468	127,000
A S M Farhan Reza	Maintenance Eng. (Civil)	927,623	81,666

**52.00 Recent Events and Trends in our business view:**

Despite increase of Natural Gas bill , overall Cost of Sales has been decreased by 32.10% as against same period of the previous year . Moreover Administrative ,Selling and Distribution Expenses has also been decreased except financial expenses(due to higher rate of interest charged by Bank), but Sales has been decreased by 26.17 % as against same period of the previous year due to volatile situation/short demand of local industries, which causes significant effect on our industry.

**53.00 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 30 June 2024.



Md. Anwar Shamim  
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, 2024

Schedule-01

SL No.	Name of Assets	Cost / Revaluation		Rate	As on 01.07.2023	Depreciation this period	Adjustment this period	As on 30.06.2024	Depreciation this period	Adjustment this period	As on 30.06.2024	Written Down Value 30.06.2024
		As at 01.07.2023	Addition this period									
01	Land & Land Development	106,402,620	-	-	106,402,620	-	-	-	-	-	-	106,402,620
02	Plant & Machinery & Equip.	983,889,869	151,600	984,041,469	10%	433,690,665	29,949,202	-	-	-	-	463,639,868
03	Factory Building	263,310,331	-	263,310,331	5%	86,934,858	8,818,774	-	-	-	-	95,753,632
04	Boundary Wall	784,468	-	784,468	15%	686,184	14,743	-	-	-	-	167,556,699
04	Laboratory Equipment	571,944	75,000	646,944	15%	400,337	31,366	-	-	-	-	83,541
05	Motor Vehicles	31,388,326	-	31,388,326	10%	17,869,285	1,351,904	-	-	-	-	215,241
06	Bi-Cycle	5,200	-	5,200	10%	3,286	191	-	-	-	-	12,167,137
07	Furniture & Fixture	6,248,134	119,000	6,367,134	10%	3,186,425	314,931	-	-	-	-	3,477
08	Office Equipment	8,942,524	501,000	9,443,524	10%	3,772,019	541,520	-	-	-	-	3,501,356
09	Computer & Software	1,378,308	-	1,378,308	10%	497,799	88,051	-	-	-	-	2,865,778
10	Generator	989,835	-	989,835	10%	663,404	32,643	-	-	-	-	5129,984
<b>Total as on 30.06.2024</b>		<b>1,403,911,559</b>	<b>846,600</b>	<b>-</b>	<b>1,404,758,159</b>	<b>547,704,264</b>	<b>41,143,325</b>	<b>-</b>	<b>588,847,589</b>	<b>-</b>	<b>588,847,589</b>	<b>815,910,571</b>
<b>Total as on 30.06.2023</b>		<b>1,399,152,639</b>	<b>4,758,920</b>	<b>-</b>	<b>1,403,911,559</b>	<b>502,964,153</b>	<b>44,740,109</b>	<b>-</b>	<b>547,704,263</b>	<b>-</b>	<b>547,704,263</b>	<b>855,207,296</b>

**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	42,951,105	-	42,951,105	10%	4,295,110
Depreciation on Sulfuric Acid Plant Unit-2	187,852,077	-	187,852,077	10%	18,785,208
Depreciation on Alum Sulphate Plant Unit-1	15,601,700	-	15,601,700	10%	1,560,170
Depreciation on Zinc Plant	13,979,331	-	13,979,331	10%	1,397,933
Depreciation on Magnesium Plant	24,522,056	-	24,522,056	10%	2,452,206
Depreciation on Utilities Plant	14,492,937	151,600	14,644,537	10%	1,458,575
<b>Total</b>	<b>299,399,204</b>	<b>151,600</b>	<b>299,550,804</b>	<b>-</b>	<b>29,949,202</b>



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

Schedule-01

NP: (c) Domination has been shown [11] to be NP-hard.

(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
<b>Total</b>	<b>332,418,417</b>	<b>224,500</b>	<b>332,642,917</b>		<b>33,243,713</b>



**WATA CHEMICALS LIMITED**  
**Movement of Raw Materials Stock**  
**For the period ended 30th June,2024**

Schedule-02

Particulars	Opening Stock		Purchased during the period		Adj. during the period		Consumption		Closing Stock	
	01-Jul-23	Qty. (M.Ton)	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka
Rock Sulphur	1,868.219	50,191.616	16,232.000	292,061,093	-	-	15,156.400	285,489,984	2,943.819	56,762,725
Alumina Hydrate	92.523	4,123.751	2,102.941	106,321,030	-	-	1,527.970	73,929,449	667,494	36,515,331
Zinc Ash	1.980	46.728	-	-	-	-	-	-	1.980	46,728
Magnesium Powder	1.340	30.150	-	-	-	-	-	-	1.340	30,150
Linear Alkyl Benzene	38.750	6,669.617	-	-	-	-	15,000	2,581,800	23.750	4,087,817
<b>Total</b>	<b>2,002.812</b>	<b>61,061.861</b>	<b>18,334.941</b>	<b>398,382,122</b>	<b>-</b>	<b>-</b>	<b>16,699.370</b>	<b>362,001,233</b>	<b>3,638.383</b>	<b>97,442,751</b>

Raw Materials consumption in relation with production (Input Ratio)  
For the period ended 30th June,2024

Product Name	Raw Materials Used	Production	Consumption of RM			Value of Consumed Materials		
			Input Ratio (Per Ton)	Purchased Materials	Own Product Internal used	Purchased Raw Materials used	Own Product Internal used	Internal used
Sulphuric Acid	Rock Sulphur	43,298.00	0.350	15,156.400	-	285,489,984	-	18,836
Aluminum Sulphate	Alumina Hydrate	5,269.00	0.290	1,527.970	-	73,929,449	-	48,384
Do	Sulphuric Acid	5,269.00	0.600	-	3,161.400	-	20,845,028	6,594
Zinc Sulphate	Zinc Ash	-	0.380	-	-	-	-	-
Do	Sulphuric Acid	-	0.620	-	-	-	-	6,594
Magnesium Sulphate	Magnesium Powder	-	0.180	-	-	-	-	-
Do	Sulphuric Acid	-	0.820	-	-	-	-	6,594
LABSA	Linear Alkyl Benzene	20.00	0.750	15,000	-	2,581,800	-	-
Do	Rock Sulphur	20.00	0.105	2.100	-	-	-	18,836
	<b>Total</b>	<b>53,876.00</b>	<b>16,701.470</b>	<b>3,161.400</b>	<b>362,001,233</b>	<b>20,845,028</b>	<b>-</b>	<b>-</b>



Movement of Raw Materials Stock  
For the Period Ended 30th June, 2023

Particulars	Opening Stock 01-Jul-22		Purchased during the period 2022-2023		Adj. during the period 2022-2023		Consumption 2022-2023		Closing Stock 30-Jun-23	
	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka	Qty. (M.Ton)	Amount in Taka
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	41,123,751
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
<b>Total</b>	<b>1,282.447</b>	<b>74,385,513</b>	<b>17,089,770</b>	<b>587,442,183</b>	<b>-</b>	<b>-</b>	<b>16,369,405</b>	<b>600,765,834</b>	<b>2,002,812</b>	<b>61,061,861</b>



**WATA CHEMICALS LIMITED**  
**Movement of Finished Goods Stock**  
**For the period ended 30th June,2024**

Schedule-03

Particulars	Opening Stock		Internal Used during the period	Sale during the period	Closing Stock			
	01-Jul-23							
	Qty. M.Ton	Amount in Taka						
Sulphuric Acid	416.815	5,096,034	43,298.000	-	728,345			
Alumina Sulphate	479.100	9,859,878	5,269,000	3,161,400	325,100			
Linear Alkyl Benzene Sulphonic	18.250	2,438,095	20,000	-	36,250			
Zinc Sulphate	2.000	39,096	-	-	-			
Magnesium Sulphate	2.000	32,860	-	-	-			
<b>Total</b>	<b>918.165</b>	<b>17,465,963</b>	<b>48,587.000</b>	<b>3,161,400</b>	<b>45,284.320</b>			
					<b>1,059,445</b>			
					<b>14,316,264</b>			

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

Particulars	Opening Stock		Internal Used during the period	Sale during the period	Closing Stock			
	01-Jul-22							
	Qty. M.Ton	Amount in Taka						
Sulphuric Acid	15.715	140,945	39,650.000	-	416,815			
Alumina Sulphate	354.650	7,607,243	5,152,000	3,091,200	5,027,550			
Linear Alkyl Benzene Sulphonic	-	-	215,000	-	196,750			
Zinc Sulphate	65.000	1,174,925	1,460,000	905,200	1,523,000			
Magnesium Sulphate	-	-	1,440,000	1,180,800	1,438,000			
<b>Total</b>	<b>435.365</b>	<b>8,923,112</b>	<b>47,917.000</b>	<b>5,177.200</b>	<b>42,257.000</b>			
					<b>918,165</b>			
					<b>17,465,963</b>			



**WATA CHEMICALS LIMITED**  
**Sales (Net of VAT)**  
**For the period ended 30th June, 2024**

Schedule-04

Particulars	2023-2024			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
Sulphuric Acid	39,825.070	587,377,440	76,614,449	510,762,991
Alumina Sulphate	5,423.000	226,546,254	29,549,511	196,996,743
Linear Alkyl Benzene Sulphonic Acid	36.250	5,914,251	281,632	5,632,619
Zinc Sulphate (VAT Exempted)	-	-	-	-
Magnesium Sulphate (VAT Exempted)	-	-	-	-
<b>Total</b>	<b>45,284.320</b>	<b>819,837,945</b>	<b>106,445,592</b>	<b>713,392,353</b>

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

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
<b>Total</b>	<b>42,257.000</b>	<b>1,110,394,363</b>	<b>99,418,062</b>	<b>1,010,976,301</b>



**WATA CHEMICALS LIMITED**

**Trade Receivables**

**As at 30th June, 2024**

**Schedule-05**

Sl. No	Name of Customers	Amount in Taka	
		30-Jun-24	30-Jun-23
1	Friends Chemicals	-	2,141,800
2	Green Dot Corporation.Ltd	63,492	25,706
3	H.K. Enterprise	2,842,518	2,449,835
4	Modunaghat Water Treatment Plant	-	318,624
5	Mohara Division (CWASA)	8,341,220	10,186,220
6	M/s Asad Trading	192,962,657	219,787,503
7	M/s. Asad Trading Unit-2	23,802,564	105,852,564
8	M/s Aysha Trading Corporation	1,602,598	321,981
9	M/s Dewan Enterprise	148,516	2,383,940
10	M/s. Dohar Chemicals	260,612	122,669
11	M/s Faruk Chemical Industries Ltd.	1,622,362	
12	M/s. Jaman Enterprise.	-	736,997
13	M/s Masud Auto Parts & Chemicals	129,778	295,103
14	M/s M.R. Chemicals	21,550,720	61,585,649
15	M/s New Molla Traders	4,957,419	4,957,419
16	M/s Tarek Enterprise	204,503	57,015
17	M/s. Zharna Chemical Supply Co.	530,151	1,792,032
18	M/s Zharna Traders	156,632	1,259,897
19	New Sun Chemicals	4,072,918	
20	Rashid Enterprise	563,108	
21	Refa Chemicals	-	120,000
22	Saidabad Water Treatment Plant	31,830,513	18,750,435
23	Shek Hasina Water Treatment Plant (CWASA)	15,599,422	399,023
24	S.M Chemicals	130,425,565	190,248,696
25	SS Chemicals Industries Ltd	-	167,580
26	Uttara Chemicals	190,360	14,482,363
27	Younus Paper Mills Ltd.	190,000	405,000
<b>Total</b>		<b>442,047,628</b>	<b>638,848,050</b>



**WATA CHEMICALS LIMITED**  
**Trade Payables**  
**As at 30th June, 2024**

Schedule-06

Sl. No	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
1	Arthosuchak . Com	-	5,000
2	Electromach Engineering	231,880	231,880
3	Tara Beebi International	513,593	229,972
4	Waterchem Technology	241,927	280,307
<b>Total</b>		<b>987,400</b>	<b>747,159</b>

**WATA CHEMICALS LIMITED**  
**Advance to Suppliers**  
**As at 30th June, 2024**

Schedule-07

Sl. No	Particulars	Amount in Taka	
		30-Jun-24	30-Jun-23
1	Abir Shiping Limited ( C & F )	11,194,423	246,627
2	Akram Mill Store	-	2,000,000
3	Ambient Steel Ltd.	-	9,032,600
4	Atik Chemicals	-	2,000,000
5	Asis Refrigeration & Electric	414,287	-
6	Dexterous Engineering	50,000	-
7	Binary Kraft	-	2,951,488
8	Dhaka Engineering Works (Md. Shihab)	-	11,955,982
9	Energytech Power Solution	-	374,000
10	Executive Technology Solution	-	73,962
11	F. Rahman Construction ( Fazlur Rahman )	-	12,921,566
12	Gentech Power International	1,000,000	600,000
13	Inovative Technology International	1,409,225	-
14	Jamuna Trading Corporation	-	4,776,766
15	Kazi Enterprise	-	234,785
16	Khakan SS & Thai Glass	-	200,000
17	Marvelous IT	-	15,000
18	MM Corporation ( C & F )	9,597,317	430,008
19	M/s. Amzad & Brothers	-	938,470
20	M/s Fahim Transport Agency	953,704	517,887
21	M/s Monowara Enterprise	5,700,000	-
22	MS Enterprise	160,000	-
23	M/s. LRD Enterprise	-	2,326,400
24	M/s. Moklesur Rahman & Brothers	-	1,825,700
25	M/s Noor Enterprise	-	7,033,275
26	New Boiler Museum	645,300	645,300
27	Nis Chemical	-	6,559,261
28	Nitol Motors Limited	-	300,000
29	Omad International	-	200,000
30	Pran RFL Group	-	140,000
31	Rajshahi Travels & Tours	-	352,000
32	Robi Painting Interior & Exterior	110,000	-
33	Rooftec Trade	600,000	6,767,811
34	Ruhul Amin / Contractor	-	2,956,800
35	Sino Well Sailling Chemical Co. (BD) Ltd.	-	4,144,140
36	SS IT DWIP	-	180,000
37	Technaf Engineering Pvt. Limited.	-	16,410
38	Technomax Engineering	-	150,000
39	Turbo Technology Ltd.	10,000	-
40	Tutul Motors	-	250,000
41	Water Ion Exchange	216,800	216,800
<b>Total</b>		<b>32,061,056</b>	<b>83,333,038</b>



**WATA CHEMICALS LIMITED**  
**Calculation of Deferred Tax Liability**  
**For the period ended 30th June,2024**

Schedule-08

**(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-24	30-Jun-23	30-Jun-22	30-Jun-21
Written Down Value (As per Schedule-1)	815,910,571	856,207,296	896,188,486	943,466,378
<b>Less: Revaluation Increase</b>	<b>307,088,833</b>	<b>311,658,958</b>	<b>318,010,818</b>	<b>322,098,567</b>
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
Less: Depreciation of Revaluation	(100,828,692)	(96,258,567)	(89,906,708)	(85,818,958)
	<b>508,821,738</b>	<b>544,548,338</b>	<b>578,177,668</b>	<b>621,367,811</b>
Less: Land Value	(106,402,620)	(106,402,620)	(106,402,620)	(106,402,620)
<b>Net WDV (Except Land Value &amp; Revaluation)</b>	<b>402,419,118</b>	<b>438,145,718</b>	<b>471,775,048</b>	<b>514,965,191</b>
ii) <b>Carrying value of Right-of-use (ROU) asset</b>	<b>3,850,591</b>	<b>4,620,711</b>	<b>5,390,830</b>	<b>6,160,950</b>
iii) <b>Carrying value of Lease Obligation</b>	(3,804,781)	(4,970,302)	(4,313,861)	(5,164,503)
<b>Total Carrying value at Balance Sheet date (i+ii+iii)</b>	<b>402,464,928</b>	<b>437,796,127</b>	<b>472,852,017</b>	<b>515,961,639</b>

**(b) Carring amount as Tax Base**

**Tax Based Fixed Assets-WDV as on 30th June. 2024**

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

Particulars	Amount in Taka			
	30-Jun-24	30-Jun-23	30-Jun-22	30-Jun-21
Plant & Machinery	132,279,036	146,825,106	162,914,507	202,900,594
Factory Building	63,560,344	70,622,605	78,469,561	98,086,951
Motor Vehicle & Bi-cycle	7,381,124	8,201,249	5,965,999	7,457,499
Furniture & Fixture	2,813,472	3,007,080	3,339,230	3,664,056
Office Equipment (including computer)	5,830,597	5,977,441	5,255,651	4,975,988
Laboratory Equipment	404,223	374,137	415,708	443,868
Generator	14,991	16,657	18,508	23,135
	<b>212,283,788</b>	<b>235,024,275</b>	<b>256,379,164</b>	<b>317,552,091</b>
<b>(c) Temporary Taxable Difference (a-b)</b>	<b>190,181,140</b>	<b>202,771,852</b>	<b>216,472,853</b>	<b>198,409,548</b>
<b>(d) Deferred Tax Liability on Temporary Taxable Difference (C*22.5%)</b>	<b>42,790,757</b>	<b>45,623,667</b>	<b>48,706,392</b>	<b>49,602,387</b>
<b>(e) Deferred Tax Recognised on Depreciation of Revaluation Charged for the Period @22.5% (Schedule-10)</b>	<b>1,028,278</b>	<b>1,122,587</b>	<b>1,226,325</b>	<b>1,340,484</b>
<b>(f) Deferred Tax Liability as on 30th June' 2024 (d+e)</b>	<b>43,819,035</b>	<b>46,746,254</b>	<b>49,932,717</b>	<b>50,942,871</b>

**Computation of Tax Based WDV of Fixed Assets**  
**As on 31st March 2024 (As per 3rd Schedule of ITA, 2023)**  
**Assessment Year-2024-2025**

Description of Assets	Opening WDV	Addition during the year	Total	Rate of Dep.	Depreciation for the period	Closing WDV
	as on 01-Jul-23					30-Jun-24
Plant & Machinery	146,825,106	151,600	146,976,706	10%	14,697,671	132,279,036
Factory Building	70,622,605	-	70,622,605	10%	7,062,260	63,560,344
Motor Vehicles & Bi-Cycle	8,201,249	-	8,201,249	10%	820,125	7,381,124
Furniture & Fixture	3,007,080	119,000	3,126,080	10%	312,608	2,813,472
Office Equipment (Including Co	5,977,441	501,000	6,478,441	10%	647,844	5,830,597
Laboratory Equipment	374,137	75,000	449,137	10%	44,914	404,223
Generator	16,657	-	16,657	10%	1,666	14,991
<b>Total</b>	<b>235,024,276</b>	<b>846,600</b>	<b>235,870,876</b>		<b>23,587,088</b>	<b>212,283,788</b>



**WATA CHEMICALS LIMITED**  
**Depreciation Adjustment with Revaluation Reserve**

Schedule-09

Particulars	Plant & Machinery	Factory Building	Total
<b>Revaluation Increase</b>	353,253,863	54,663,662	407,917,525
<b>Depreciation Charged on Revaluation Increase</b>	102,453,863	54,663,662	157,117,525
<b>Rate of Depreciation</b>	<b>10%</b>	<b>5%</b>	
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
For the Year 30.06.2024	3,054,355	1,515,770	4,570,126

(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 2023-2024 for total amount of Tk.45,70,126/- had been made through "Change in Equity Statement".



**WATA CHEMICALS LIMITED**  
**Statement of Yearwise Unclaimed Dividend Account**

**Schedule-10**

SL No.	Year of Dividend	Amount of Taka		
		Demat	Non Demat	Total
		Schedule-10 (A)	Schedule-10 (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
11	Dividend Year - 2022 -2023	268,931	79,114	348,044
<b>Subtotal (A)</b>		<b>704,872</b>	<b>3,282,270</b>	<b>3,987,142</b>

**Yearwise Statement of Transfer to ICB**

SL No.	Year of Dividend	Amount of Taka		
		Demat	Non Demat	Total
		Schedule-10 (A)	Schedule-10 (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
<b>Unclaimed Dividend Transferred Subtotal (B)</b>				<b>803,701</b>
<b>Less: TDS on Dividend</b>				<b>(110,801)</b>
<b>Unclaimed Dividend Account Net Transferred Subtotal (A)</b>				<b>692,900</b>
<b>Unclaimed Dividend Account Balance (A-B) = C</b>				<b>3,183,441</b>



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

**Schedule-10 (A)**

SL No.	Folio Number / 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	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
<b>Dividend Year - 2010 Total</b>			<b>9,480.00</b>

**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
17	1201920016544249	MD. SIRAJUL HAQUE	500.00



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
18	1202000000510321	MR. TUHIN SAHA	200.00
19	1202000000746831	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 BARBHUOYAN	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



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
63	1203680056604220	BISHWAJIT PAUL	425.00
64	1203140005122842	FIROZ AHAMED	26.00
65	1203730055704503	SHIRIN AKTER	89.00
<b>Dividend Year - 2014 Total</b>			<b>19,855.50</b>

**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



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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
46	1202000000030326	MR. KAZI SHAHIDUL ISLAM	250.00
47	1201890061184321	MD. YONUS MIA	32.04
48	1201900000105976	PRODIP KUMAR DAS	10.00
49	1202020000451453	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
<b>Dividend Year - 2015 -2016 Total</b>			<b>18,961</b>

**Dividend Year - 2016 -2017**

1	1201470000429811	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	1202870000093671	MAKSUD OMAR	201.80
16	1203040035532558	MD. JAHANGIR ALAM NASIM	1,000.00
17	1203100045440850	MD. ASHRAFUL ISLAM	40.45



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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
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

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
63	1202010041752355	MD. KAMRUZZAMAN	60.00
64	1202030045726506	MOHAMMAD SAFIQU RAHMAN	20.00
65	1202080056428649	MD. BILLAL HOSSAIN	90.75
66	1202090000596748	M.A KAMAL UDDIN	100.00
<b>Dividend Year - 2016 -2017 Total</b>			<b>76,760</b>

**Dividend Year - 2017 -2018**

1	1201470008028437	MD. ABUL MILLAT	
2	1201480003801374	MD. ABDUL MOIEZ	800.00
3	1201510009928150	TAPAN CHANDRA MALLIK	100.00
4	1201530037652758	UMME AMARA SHATHI	890.00
5	1201530064669531	MD. JAHID HOSSAIN	200.00
6	1201540062892659	MD.MASUM	50.00
7	1201540064004962	HASIB AHMED	50.00
8	1201540064677016	ARPITA BARUA	50.00
9	1201560000014437	MUSFIQU RAHMAN	400.00
10	1201560017562958	MD. FAZLUL HAQUE	100.00
11	1201560043472526	MD.AMIR HOSSAIN	100.00
12	1201570000158687	NASREEN JAHAN	570.00
13	1201570010363026	MOMTAZ BEGUM	10.00
14	1201570010346068	MOMTAJ BEGUM	10.00
15	1201580000054883	MR. MD. BAZLUR RAHMAN	10.00
16	1201580000332567	MR. MOHAMMAD ABDUL AZIZ	182.00
17	1201580000332947	MRS.RAHMAT-A-KHODA	450.00
18	1201580007732987	MD ZAHID HOSSAIN	98.00
19	1201580007732995	MD ZAHID HOSSAIN	98.00
20	1201580020961361	MRS.MAHTABA HASAN	1,000.00
21	1201580023349051	KHANDOKER AHSAN HABIB	456.00
22	1201580026277956	MD. ABDUS SALAM FARAZI	260.00
23	1201580036213002	ENAETH HOSSAIN	250.00
24	1201580038401462	MD. AKRAM ULLAH KHAN	60.00
25	1201580039363404	SUMAN HOSSAIN	490.00
26	1201580062031686	H.M.ELIUS ASHMOAL	250.00
27	1201580066432920	MD.MAMUNUR RASHID	190.00
28	1201590000369022	MR. SUDHIR KUMAR ROY	100.00
29	1201590018577968	MOHAMMED MAHABUBUR RAHMAN	314.00
30	1201590018643591	SABERA BEGUM	1,000.00
31	1201590019495019	SUKDEB BANIK	1,000.00
32	1201590020610028	MD SHAH ALAM SIDDIQUE	900.00
33	1201590021784370	MD BELAL HOSSAIN	100.00
34	1201590024920695	MD. ATIKUR RAHMAN	1,160.00
35	1201590025249373	BIDDUT DEY	350.00
36	1201590026014084	MD. ISTIAK ALAM	50.00
37	1201590033204253	MD. ARMAN ALI	10.00
38	1201590033438087	KAZI MOHAMMED JASHIM UDDIN	310.00
39	1201590034088717	MD. BAHAUDDIN FAHIM	200.00

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
40	1201590060549478	JAMIUL ISLAM BISWAS	240.00
41	1201590062893711	PRITHWI RAJ ACHARJEE	1,000.00
42	1201600021440356	KAMRUN NAHAR	350.00
43	1201630020517612	MD. KAMRUL ISLAM	500.00
44	1201630048600000	SIDDIQUE HOSSAIN	120.00
45	1201630051692097	KOHINOOR AKTER	200.00
46	1201630053351251	NAYAR SULTANA	200.00
47	1201690012317163	MD.ABDULLAHEL KAFI	100.00
48	1201700005866168	MITRA BHATTACHARJEE	370.00
49	1201700042343143	BONY ISRAEL	200.00
50	1201700058109210	MD. IQBAL HASAN	100.00
51	1201700062425368	MOHAMMED MOSLEM MIAZI	100.00
52	1201700067099974	MD. SHAHNEWAZ ISLAM	10.00
53	1201710000920918	MD. SALEH ABDULLAH	450.00
54	1201710002551632	ABU BAKER SIDDIQUE	100.00
55	1201710018121512	MD. ABDUR RAZZAQUE	300.00
56	1201710029114521	MD. DIDARUL ALAM	600.00
57	1201720020177796	KAZI SAIDUL HAQUE	300.00
58	1201720027179367	MD.ABDULLAH	50.00
59	1201720039377129	SURAIYA AKTER	50.00
60	1201730000017093	MD. AMDADUL HAQUE	270.00
61	1201730040440166	SHAH MD. MAMUN-OR-RASHID	50.00
62	1201730058783794	SHAH MD.MAMON OR RASHID	150.00
63	1201740016764208	SHAHIDA AFROZ	1,000.00
64	1201740020688771	K.M. ASHADUZZAMAN	1,000.00
65	1201740060729339	TOWFIQUE RAHMAN	800.00
66	1201740060802111	MD. HAMIDUL ISLAM	500.00
67	1201740064858677	ARIFUR RAHMAN	100.00
68	1201770003494098	2046 - MD. ANWAR HOSSAIN	476.00
69	1201810000780617	MD. NASIR UDDIN HOWLADER	200.00
70	1201820006052801	SAIFUDDIN AHMED	1,000.00
71	1201820017388449	JIBAN KRISHNA BHOWMIK	1,000.00
72	1201820018090713	MD.NEYAMUL HAQUE	990.00
73	1201820026062113	GOPAL CHANDRA PAUL	260.00
74	1201820026698248	SHEIKH MD. SARWAR HOSSAIN	1,000.00
75	1201820028183658	MD. FARUQL ALAM BHUIYAN	750.00
76	1201820030364311	ABU NAHID EBNE HASHEM RIAN	1,000.00
77	1201820030813948	ABU NAHID EBNE HASHEM RIAN	1,086.00
78	1201820032307928	ANUP KANTI DAS	100.00
79	1201820042281166	MD.KUTUB UDDIN	300.00
80	1201820044758208	MD. ABU TAREQ	830.00
81	1201820045605281	MD. ABDUS SATTAR	100.00
82	1201820049696345	SHANKAR CHADRA ROY	900.00
83	1201820051704431	S.M ABU SAYEM HIMEL	100.00
84	1201820052500644	COMPUTER NETWORK SYSTEMS LTD	270.00

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
85	1201820052929992	MOHAMMAD BORHAN UDDIN	240.00
86	1201820053315962	JASIM MOHAMMAD	400.00
87	1201820062543763	MOHAMMAD SARWAR ALAM	100.00
88	1201820062549637	SIDDIQUR RAHMAN	1,000.00
89	1201820062756598	MD. ABUL MOHSIN	100.00
90	1201820062771407	MEER MONIRUZZAMAN	300.00
91	1201820062962733	MD HUMAYUN KOBIR SHAHEEN	282.00
92	1201900021292851	K.B. AZGAR AHMED	200.00
93	1201900046492328	MD. KAMAL KHAN	94.00
94	1201910063653948	MIR ASRAFUL ISLAM	480.00
95	1201910064124208	MD. SHAHADAT HOSEN	10.00
96	1201910067068140	SYED IMRAN AHMED	230.00
97	1201920064421727	PANKAJ ROY CHOWDHURY	550.00
98	1201930062731574	ISHTIAQ HYDER KHAN	100.00
99	1201940016242123	DEWAN MUHTANEK FAHIM	240.00
100	1201940034093871	SHETOL IGNATIOUS GONSALVES	10.00
101	1201940060184726	ASHRAF ALI KHAN	100.00
102	1201950000342151	ABDUS SALAM ARIF	602.00
103	1201950005103818	WORLD. COM LTD.(UNIT-1)	500.00
104	1201950006719859	GAZI MARUF HASAN	100.00
105	1201950007057341	MASUK AHMED PATWARY	50.00
106	1201950011592595	KAZI RAHILA FERDOUSI	350.00
107	1201950011738007	NOORJAHAN BEGUM	190.00
108	1201950062213752	FARUK AHMED	758.00
109	1201950062614114	MD. IBRAHIM HOSSAIN	200.00
110	1201950062708566	ABUL KASEM MD ASADUZZAMAN	500.00
111	1201950064814059	KAMAL UDDIN	100.00
112	1201950065364835	ZOHURA KHATUN	500.00
113	1201960003775238	JANNATUL AFROZ	320.00
114	1201960030170059	MD RAKIBUL HASSAN	64.00
115	1201960030330785	MD GIAS UDDIN	270.00
116	1201960039682159	TULSHI CHANDRA SARKER	300.00
117	1201960058567343	PARVIN ISLAM	100.00
118	1201960063836406	GAZI ABUL KASHEM	580.00
119	1201960064482411	MD ABBAS UDDIN	720.00
120	1201960064554397	RAJIB DEB NATH	426.00
121	1201960065371863	MAJUMDER TRADERS	1,080.00
122	1201980001612225	MUKTA AKTER	560.00
123	1201980003833720	MOHAMMAD SHAH ALAM	250.00
124	1201980032144190	FATEMA KHANAM	650.00
125	1201990002305166	FARIDA YASMIN	324.00
126	1202000016415571	S M SHFIQUL AMIN FERDAUSI	260.00
127	1202010062981388	SHOPNO BILASH CO-OPERATIVE LTD	100.00
128	1202020017934909	MD.LITON	226.00
129	1202020044604614	KAMOL SARKER	130.00



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
130	1202020055388473	MD. ABU SUFIAN MOZUMDER	440.00
131	1202020058311101	RASHEDUL ISLAM	100.00
132	1202020058383955	ELMI BINTA SHAWKAT	30.00
133	1202020062579738	KHALED HASAN	80.00
134	1202050010850066	MR. MD. SIDDIQUR RAHMAN	200.00
135	1202050017237104	MD SAMIUL ISLAM	600.00
136	1202060000131086	MD. MUZAMMEL HAQUE	334.00
137	1202060015308447	MD. SALIM MOLLA	300.00
138	1202060015492829	MD. TAYABUR RAHMAN	280.00
139	1202060024800710	MD. TAYEBUR RAHMNA	142.00
140	1202060024800729	MST. ROKIYA	284.00
141	1202060063762077	MD. RUBEL HOSSAIN	50.00
142	1202090000050601	ADVOCATE S K SEN	284.00
143	1202090006416897	MRS JENY HAZRA	392.00
144	1202090021484751	SM MASUDUL HAQUE	630.00
145	1202090040791291	MR. ABU BAKAR SIDDIK	200.00
146	1202090045220104	MD. MOFAJJAL HOSSAIN	40.00
147	1202090050231231	MUHAMMED SHAMSUDDIN	100.00
148	1202120065940652	MD. SHOHAG	428.00
149	1202130048740849	MD MOKDED MOLLAH	60.00
150	1202140016294592	MD ANWARUL MALEK	600.00
151	1202140055267304	MD. ATIQUR RAHMAN	530.00
152	1202150000209662	MR. IFTEKHAR AHMED	54.00
153	1202150006167292	SHEFALI AKTAR	50.00
154	1202150007465550	FABIAN S. GOMES	500.00
155	1202160015955641	K.B AZGAR AHMED	410.00
156	1202160016673729	MD. SYEDUR RAHMAN	10.00
157	1202160062450631	SAYED AHMED KHAN	100.00
158	1202190042843513	KHALEDUN NAHAR	300.00
159	1202190056240071	SHORIFA ISLAM	408.00
160	1202200000097265	S M KOWSAR	1,000.00
161	1202200000395216	MD. MOHIUDDIN (MOHIN)	50.00
162	1202200012099772	MUHAMMAD SHOWKAT IMRAN	300.00
163	1202200022402995	MUHAMMAD MIZANUR RAHMAN	280.00
164	1202200023977252	RABEYA KHATUN	110.00
165	1202200062574818	M0HAMMAD ABUL FAZAL SHARKAR	60.00
166	1202210005091829	MIR ASGAR ALI	390.00
167	1202220060635872	SHARIF MUHAMMED FAZLAE ELAHI	1,000.00
168	1202220062018509	MD. HUMAYUN KABIR PATWARY	1,000.00
169	1202240043148895	MUHAMMAD MIZANUR RAHMAN	260.00
170	1202240053836887	MD.ABIDUZZAMAN	100.00
171	1202260016303007	MOSTAFA KAMAL UDDIN	392.00
172	1202280017412966	MD. MASUM KABIR	100.00
173	1201470044290625	MD. AMDADUL HAQUE	100.00
174	1201510040013792	AMINUR RAHMAN	390.72

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
175	1201510052140119	MR. MD. ABDUL MATIN	425.00
176	1201580000413429	MR. MD. SHAHJAHAN ALI	1,000.00
177	1201590043543150	MOHAMMAD ALI ZINNAH	1,000.00
178	1201590065754527	MD. MONIRUL ISLAM	142.00
179	1201630015273623	MD.MAHBUB MUSA	1,020.00
180	1201720000010083	S.M. MONIRUZZAMAN	269.00
181	1201730012454807	SAYED JISHAN	100.00
182	1201770004506089	MD. REFAUL FAQE	450.00
183	1201810000024137	S.M. ABU HASSAN	900.00
184	1201820025958355	MANISHA BANERJEE	929.00
185	1201820028591104	JINNATH ARA	200.00
186	1201820040805587	MD.JALAL HOSSAIN	409.00
187	1201820064727297	HAFIZA BEGUM	849.20
188	1202000016415588	BEGUM HANUFA KHANAM	50.00
189	1202020055363286	H. A. FATTAH	500.00
190	1202030001491280	HANNAN SHIKDER	350.00
191	1202090016909892	MAHAMUDA ANWAR	400.00
192	1202150021893963	MD. ANISUZZAMAN	300.00
193	1202240062726636	AZM OBAIDUR RAHMAN	500.00
194	1202400059020908	MOHAMMAD ALI	54.00
195	1202400059020916	MOHAMMAD ALI	54.00
196	1202400059803098	GOLAM FARUQ CHOWDHURY	294.00
197	1202400060282019	MD. MOSLIM UDDIN	180.00
198	1202400060309399	MASHUKAT TABASSUM	100.00
199	1202400060825912	MST. ZARINA BEGUM	30.00
200	1202400062903212	MD. MAHABUBUL ISLAM PATWARY	100.00
201	1202580004121359	ABDUR RAHIM MOLICK	10.00
202	1202620003924269	SHAKWAT HOSSAIN CHOWDHURY	30.00
203	1202830004996822	MS. HELEN IMRAN	10.00
204	1202830049597471	MD. SHAMSUJJAMAN	289.20
205	1202840039367967	DIPU KUMAR BARUA	315.00
206	1202840061199123	MD. SOHEL HOSSAIN	144.00
207	1202850022451475	MOHAMMED MIZANUR RAHMAN	98.00
208	1202960016990217	MUHAMMAD MAKSDUR RAHMAN	120.00
209	1203020054906682	ABDUL OHAB	90.00
210	1203060027285616	MST. MASUM JAHAN	313.04
211	1203060058506931	MD. ABDUL MALAK	1,000.00
212	1203140040932728	SOHEL AHMED	1,085.00
213	1203150031058257	MD HALIM MIAH	259.00
214	1203150043475016	ATAUR RAHMAN	200.00
215	1203180028694524	MD.ARIFUL ISLAM	249.20
216	1203180066038139	SHADMAN SAKIB NOOR	1,000.00
217	1203320007137704	MD. A. KADER	500.00
218	1203360049818881	ABU TAMIM MUHAMMAD JAHIR IMAM	330.00
219	1203510023287254	HOSNEARA BEGUM	104.00

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
220	1203520010562607	MD. FAZAL AHMED	500.00
221	1203620064808314	SHAHERA BEGUM	461.00
222	1203630019313069	MD. SAIDUR RAHMAN	475.00
223	1203650059460315	YEASMIN SHARMIN	100.00
224	1203730044477621	MD. ABDUL QUADER KHONDAKER	475.00
225	1203780032827144	MD. NUR ISLAM MINAR CHODURI	94.00
226	1203780036007131	MAMUNUR RASHID	200.00
227	1203780044544221	NAZRUL ISLAM RIPON	50.00
228	1203780044601372	ABU FOYEZ	40.00
229	1203810013051230	MD. HANNAN BISWAS	431.00
230	1203940001584652	MR. MOHD ALI XAHANGIR	168.00
231	1204050038831097	MIZANUR RAHMAN	500.00
232	1204070066462823	ABDUR RAB	1,000.00
233	1204220014583322	MD. FARUK HOSSAN	200.00
234	1204220058583117	MOHAMMAD AKRAM HOSSAIN	90.00
235	1205690062264788	MD. TANVER AHMED	200.00
236	1205690062655134	MOHAMMAD KAMRUZZAMAN	124.00
237	1601880027509823	MD SADAK AHMED	200.00
238	1602170046045411	A.R. CONSULTATION	255.36
239	1605220046887775	RIL-I/A:R0598	50.00
240	1201540023371081	SHAH MOHAMMAD IBRAHIM	426.60
241	1201540066432757	SALMA BEGUM	70.00
242	1201590046703684	NARGIS AKTHER KHANOM	342.80
243	1201590046703716	MD. REZAUL KARIM	161.40
244	1201820015136905	AHSANUL ALAM	269.00
245	1202080056428649	MD. BILLAL HOSSAIN	400.40
246	1202150000494009	KAMRUN NAHAR	450.00
247	1202400000011286	MD. SHAHIDUL ISLAM	600.00
248	1202420038830274	BILLAL HOSSAIN	141.40
249	1202640011144253	M. BAZLUR RASHID	251.40
250	1202850044451976	MOHAMMED BABUL	20.00
251	1203060048514301	HABIB ULLAH	167.60
252	1203110016505517	MD. KHORSHED ALAM DHALI	127.60
253	1203150062820865	MD ABDUR RASHID	250.00
254	1204170028015826	MD. ABUL HASNAT BHUIYAN	1,000.00
255	1204390041516796	SHEIKH MD. KALA MIAH	100.00
256	1204570026085039	HAMIDA BEGUM	191.40
257	1301020025720820	MD. BILLAL HOSSAIN	420.40
258	1602170020158076	ABDUR RAHIM	245.20
<b>Dividend Year - 2017 -2018 Total</b>			<b>88,305</b>

**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

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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
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

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

### Schedule-10 (A)

SL No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
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. HAFIZ 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
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

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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
<b>Dividend Year - 2018 -2019 Total</b>			<b>59,834</b>

**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
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



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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 BARBUIYAN	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
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



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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 AKTER	2,800.00
90	1601880024966171	MOHAMMAD KHORSHED ALAM	252.00
91	1601880043165802	RANJIT PAUL	17.50
92	1602170045260020	SAKHWAT 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
<b>Dividend Year - 2019 -2020 Total</b>			<b>56,365.39</b>

**Dividend Year - 2020 -2021 (Without TAX)**

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
17	1202270074019591	MD. YAKUB ALI	765.00
18	1202320062481363	FAHMIDA PARVIN	20.40
19	1202550065445863	MAHBUBA BEGUM	877.50

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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 BARBHUIYAN	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

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
110	1202820005793012	EMRAN ALI MUNSHI	2.55
111	1605640000242587	Mahmuda Khatun	701.25
112	1201950007137811	Mosha Rabeya Akhter	612.00
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
<b>Dividend Year - 2020 -2021 Total</b>			<b>66,955.65</b>

**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	1202050000241242	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



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
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
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
<b>Dividend Year - 2021 -2022 Total</b>			<b>39,425.10</b>



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
<b>Dividend Year - 2022 -2023</b>			
1	1201470008095228	Shukla Roy	135.00
2	1201510052140119	MR. MD. ABDUL MATIN	3.83
3	1201520064005030	Ferdaus Ara Faruquee	255.00
4	1201530061563980	ISRAT ARA ZABIN	396.53
5	1201530074571230	CMSF	229,509.45
6	1201560006414416	Lipika Goswami	125.55
7	1201580001375834	BHABADURGA CHOWDHURY	202.50
8	1201580005744524	MOHAMMAD BAKHTIAR SHAHEED	133.88
9	1201580006369850	MD.RUHUL AMIN	1.28
10	1201580009232618	FATEMA AKTHER	31.88
11	1201580012703823	MRS.LAILA PARVIN BANU	104.55
12	1201580013745012	JAKIR HOSSAIN	22.95
13	1201580014101411	HASINATUL SAINZARI	622.20
14	1201580020582481	ANISUZZAMAN KHAN	1.28
15	1201580025547664	MRS. KAMRUN NAHAR	573.75
16	1201580027132721	MD. BILLAL HOSSAIN	1.28
17	1201580027503842	MD. RAFIQUL ISLAM	548.25
18	1201580043688354	MOAZZEM HOSSAIN	2,550.00
19	1201580046560023	MOHAMMAD NAJMUSH SAKIB OYAN	51.00
20	1201580063835741	MD. SADAR-E-ELAHI	150.45
21	1201580073477422	HASNA AHMED	191.25
22	1201590027526361	ZAHEDUL ISLAM BHUIYAN	331.50
23	1201590033857255	JAMILUR RAHMAN	1.28
24	1201590039505217	MD. TAFIQUL ISLAM	401.63
25	1201590041252581	SARWAR UDDIN	510.00
26	1201590065783516	TANIA AFROZA	255.00
27	1201590069509622	MOHAMMAD MARUF ISLAM	540.00
28	1201600025453156	MUHAMMAD SHAKIK	701.25
29	1201640001226691	Nurun Nessa	33.75
30	1201640023096902	ZAKIR HOSSAIN	267.75
31	1201700002015012	Dr. M. H. Zakaria	19.13
32	1201700008345481	Most. Kamrunnessa Begum	344.25
33	1201700042976092	SELIM REZA	127.50
34	1201700053673280	Md. Mahbubul Alam	1.28
35	1201720026610096	DULIA AKTER	242.25
36	1201730068497714	SEWLI AKTER	290.70
37	1201780016015821	SHAMSU UDDIN	108.38
38	1201810019662128	MAHBUBA BINTE AHMED	31.88
39	1201820037682958	MD.RASHID AHAMED	280.50
40	1201820040805587	MD.JALAL HOSSAIN	377.40
41	1201820045585722	MR. PINTU DEY	12.75
42	1201820060708878	AZIM SHAH	37.80
43	1201870056775990	MD.ALAMGIR ISLAM	15.30
44	1201890073563412	Md Aminur Rahman	48.45

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
45	1201900020531122	SHAH MST.BEGOM KAMRON NAHAR	47.18
46	1201900025234879	MD. SANOWAR HOSSAIN	42.08
47	1201900034952697	MM MONOWAR HOSSAIN	216.75
48	1201900040614011	A.B.M AMINUL ISLAM	30.60
49	1201900040674345	MD. AMINUL ISLAM	75.23
50	1201900044913709	DR. MAHFUZ ARA BEGUM	22.95
51	1201930012074210	MAJOR MD. REZAUL ISLAM	127.50
52	1201950007137870	Mosha Rabeya Akhter	369.75
53	1201960068863256	KHAN EHTESHAM	63.75
54	1201980067715767	SUMON AHMED	223.13
55	1202020064974751	MD. HAFIZUR RAHMAN	405.00
56	1202030017219358	Kismat Ara	3.83
57	1202030017628510	M. Anisur Rahaman Rajib	2.70
58	1202030058003766	Md Misbahul Alam	415.65
59	1202050000043469	MD. GOLAM MOSTAFA	27.00
60	1202050000241242	MR. KAZI ABDUL MALEK	108.38
61	1202050016091187	MR. MD. TOFAZZAL HOSSAIN	127.50
62	1202060000575880	Md. Enamul Haque	27.00
63	1202060016958629	Nargis Sultana	140.25
64	1202090020392787	MD NURUL ISLAM	401.63
65	1202090020868250	MD.AHASAN ALI CHOWDHURY	127.50
66	1202090043365411	MR. KHONDOKER NAZMOON NABI	5.10
67	1202090053601256	MD. MONIRUZZAMAN KHAN	127.50
68	1202120012307993	MD. SOLAYMAN	6.38
69	1202140000402526	Md Tazirul Islam	122.40
70	1202140012570585	MR. FAHIM HASSAN	446.25
71	1202140018216843	MS FATEMA MANNAN	174.68
72	1202140021332940	MD.AMJAD HOSSAIN KHAN SOHEL	2.70
73	1202150018934480	Rajiya Begum	10.20
74	1202200015556468	ABDUL KADER	40.50
75	1202200015556492	ABDUL KADER	94.50
76	1202240017985969	MOHAMMAD SHAMIM KHAN	151.73
77	1202270025522361	Md. Hannan	382.50
78	1202270040780546	MS RINA KHATUN	255.00
79	1202270074019591	MD. YAKUB ALI	382.50
80	1202280065109457	SONIA AKTER	156.83
81	1202280070396656	SHERENA AKTER	99.45
82	1202280070396664	SHERENA AKTER	99.45
83	1202280070452106	MD. MANIK MIA	102.00
84	1202280070468799	MD. MANIK MIA	102.00
85	1202300012518031	SHIAK MOHAMMAD SAMSUDDIN	637.50
86	1202320062481363	FAHMIDA PARVIN	10.20
87	1202350001262899	Syed Zahirul Haque	1.35
88	1202400040279493	MD. MAHMUDUL HASSAN	127.50
89	1202400065302147	KHURSHID NAZNIN	20.40



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
90	1202420038830274	BILLAL HOSSAIN	1.28
91	1202430021736943	ZUBAIR MD.SHABBIR HUSSAIN	63.75
92	1202460058403331	REAZUL HAQUE	19.13
93	1202470019761764	Md. Abdul Quader	51.00
94	1202470031837230	Md.Motiar Rahman Khan	382.50
95	1202470036850703	Md.Hafizur Rahman	13.50
96	1202550008822249	MRS. ANJUMAN ARA	1,275.00
97	1202550036810225	MD. SHAMIM KHAN	35.70
98	1202550036810324	MD. SHAMIM KHAN	35.70
99	1202550045403028	MD. ZAHIDUL ISLAM	35.70
100	1202550045461528	NAZRUL ISLAM	35.70
101	1202580022459091	FORIDA PARVEN	187.43
102	1202580022459166	FORIDA PARVEN	478.13
103	1202610034076986	MD MOSTAFA KAMAL	127.50
104	1202630019312005	INVENT PROMOTIONS	769.50
105	1202640011144253	M. BAZLUR RASHID	229.50
106	1202650065322240	SOHEL RANA	2.55
107	1202650073638583	KHUSRAT JAHAN	102.00
108	1202720041134001	MD. MANIR UZZAMAN	51.00
109	1202720042408124	MD. JAKIR HOSSAIN	293.25
110	1202720067683981	ENDRANY MAZUMDER	136.43
111	1202760019108206	ZIAUR RAHMAN KAMOL	52.28
112	1202760043540221	RATAN KUMAR AGARWALA	191.25
113	1202760053740966	SAMIR KUMAR BISWAS	191.25
114	1202800020376440	MD. ABU JAHID SIDDIQUI	701.25
115	1202820005793012	EMRAN ALI MUNSHI	1.28
116	1202840012676751	MD. JAMAN AKAN	7.65
117	1202850004106421	MD. SALIM	71.40
118	1202850015805575	MOHAMMAD SHEIKH SAADI	270.00
119	1202930033593560	MD ABDUR ROB	76.50
120	1202930070399210	FULMATI	12.75
121	1202950022039879	MD. ABDUL BARI	61.20
122	1202950037528891	MD. MOBAROK HOSSAIN	2,550.00
123	1203000073217349	RAFIQUE AHAMED	127.50
124	1203010007821277	MIHIR KUMAR DAS	53.55
125	1203020014783940	MONJERA TASMIN	332.78
126	1203040044960901	MD. ABDUL MALEK	127.50
127	1203110034452292	Md.Abdul Khalik	8.93
128	1203110041771842	RUMANA RASHID MINA	249.90
129	1203110072234926	MD. JASHIM UDDIN KHAN	127.50
130	1203140030308771	DALIYA SULTANA	38.25
131	1203140044165384	JHUMARA KHATON	267.75
132	1203190073763907	USUF KHAN	140.25
133	1203210048425391	MD.SHAHJAHAN	255.00
134	1203210063890247	MD. SIRAJUL ISLAM	2.55



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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
135	1203220006655516	Talukder Luna Yesmin	31.88
136	1203220014879987	THE BARAKAH GENERAL HOSPITAL L	135.00
137	1203220032021734	MD IQBAL HOSSAIN	51.00
138	1203260019480118	MOHAMMAD SALIM MIA	22.95
139	1203330036580118	MIZANUR RAHMAN	274.13
140	1203360007668013	A.B.M ZIAUR RAHAMAN	6.75
141	1203410037849601	MD. ABDUL HAKIM	127.50
142	1203520007721861	RAFIQUL ISLAM SIKDER	552.08
143	1203520073801199	MD. AYETHULLAH	10.20
144	1203530046006261	MST. MOZLEFA KHATUN	36.98
145	1203550036416956	SHABI AHMED CHOWDHURY	63.75
146	1203570040365772	SHAMSUZZAMAN	261.38
147	1203600036922431	TUSHAR AHMED	43.35
148	1203620054406055	MD.ABDUL MALIK	255.00
149	1203630027034941	MD. SHAFIUDDIN MIR	25.50
150	1203650048576428	MD. YOUSUF ALI	127.50
151	1203650049577161	SHANKER PROSHAD GHOSH	573.75
152	1203680016446038	MRS FARZANA RAHMAN CHOWDHURY	127.50
153	1203680027739129	BIKASH CHANDRA CHANDA	6.38
154	1203680064170257	MD. REZAUL KARIM KHOKON	637.50
155	1203810006454803	A K M SALEH	114.75
156	1203810008459280	MR SHAHJAHAN	10.20
157	1203810043902440	MD MAMUN	135.00
158	1203880000269286	Dr Choudhury Md Showkat Osman	41.85
159	1203940025319897	KHALEDA PARVEEN	26.78
160	1204040051011266	ABU TORAB ALI	19.13
161	1204050032297351	MOHAMMAD HANIF	397.80
162	1204070022850657	MST. SHAJEDA BEGUM	255.00
163	1204070031128208	SHAFIQ UDDIN AHMED	191.25
164	1204090039953623	SUFIA KHATUN	257.55
165	1204140063943221	MD.IFTEKHARUL ISLAM	7.65
166	1204170019123390	MIR FEROZ UDDIN	191.25
167	1204240062886210	MST. MOUSUMEE AKTER	133.88
168	1204390003791855	MD.MONIRUZZAMAN KHAN	25.50
169	1204490062192562	TAMIZ UDDIN AHMED	446.85
170	1204500065045031	MD. ABU MORSHEDE KHAN	875.93
171	1204520036819898	MD. ABUL KALAM AZAD	153.00
172	1204570036871844	JABUN NESA RIMA	255.00
173	1204570038567804	ZAKIA SULTANA	63.75
174	1204690063603778	MD. MASUDUR RAHMAN HOWLADER	275.40
175	1204730040997311	MD. Tanveer Newaz Santanu	344.25
176	1204760065149662	NAYEEM HASAN	63.75
177	1204820047511066	T.M. Rahamot-E-Khuda	159.38
178	1205210045491819	Mrs. Popy Chakraborty	34.43
179	1205590021635910	MD MUSTAYEN BILLAH	2.55

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

**Schedule-10 (A)**

<b>SL No.</b>	<b>Folio Number / BO Account Number</b>	<b>BO Short Name</b>	<b>Amount in Taka</b>
180	1205590032897525	MD. AZMAL HOSSAIN	510.00
181	1205720058964866	MAHMUDA AKTER	127.50
182	1205790075084690	MD. GOLAM MOSTAFA	2,227.50
183	1206500037928133	MD. NAJRUL ISLAM	63.75
184	1601880056589394	MD. MAKSDUL ISLAM NAHID	255.00
185	1601880059766711	SHAHINA BEGUM	3.83
186	1601880066498849	MIRZA M.S HUSSAIN	234.90
187	1605330047808781	MESBAH UDDIN SURUJ	18.00
188	1605410047523551	PLFSIL-I/A:M0216	52.28
189	1605410063778253	PLFSIL-I/A M2824	51.00
190	1605580052373577	NIRANJAN CHANDRA DEBNATH	135.00
<b>Dividend Year - 2022 -2023 Total</b>			<b>268,931</b>



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

### Schedule-10 (B)

SL No.	Folio No.	Name	No of Share	2010	2011	2014	2015 2016	2016 2017	2017 2018	2018 2019	2019 2020	2020 2021	2021 2022	2022 2023	Amount in Taka
1	115	MR. MAHMUDUL KARIM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099
2	164	MR. ABDUS SOBHAN MIAH	50	50	60	39	98	107	113	439	640	549	366	64	2,525
3	203	K.F. CORPORATION (PVT). LTD	17,200	17,200	20,640	13,416	33,540	36,894	38,739	151,081	220,326	188,851	125,901	21,930	868,518
4	275	MR. SUMIT RAHMAN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099
5	302	MR. HARUN-AR-RASHID	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050
6	318	MR. TAPAN SANKAR HAZRA	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	7,574
7	319	MRS. JENY HAZRA	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	-	7,383
8	322	MOHD. HARISUL HOQUE	50	50	60	39	98	107	113	439	640	549	366	64	2,525
9	316(B)	MRS. HOSNE ARA BEGUM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099
10	396	MD. DELWAR HOSSAIN BHUIYAN	250	200	240	156	390	429	450	1,757	2,562	2,196	1,464	319	10,163
11	537	MR. NAYYAR MIRZA BAIG	1,600	1,600	1,920	1,248	3,120	3,432	3,604	14,054	20,495	17,568	11,712	2,040	80,792
12	554	MRS. BITHI RAY	200	200	240	156	390	429	-	-	-	-	-	-	1,415
13	555	MR. APURBA KUMAR RAY & MRS. BITHI RAY	200	200	240	156	390	429	-	-	-	-	-	-	1,415
14	558	MOSMUM HABIB CHOWDHURY IA-1996	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099
15	828	MRS. HOSNE ARA BEGUM	600	600	720	468	1,170	1,287	1,351	5,270	7,686	6,588	4,392	765	30,297
16	829	MR. ANISUR RAHMAN	1,000	1,000	1,200	780	1,950	2,145	2,252	8,784	12,810	10,980	7,320	1,275	50,495
17	886	MR. MIRZA ABOO MANSUR	1,000	1,000	1,200	780	1,950	2,145	2,252	8,784	12,810	10,980	7,320	1,275	50,495
18	893	MR. ABDUR RAUF & MRS. HIRA	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624
19	947	MR. MD. NURUL ISLAM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198
20	954	MR. M. FARHAD HUSSAIN	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	-	19,688
21	963	MR. SYED WASEQUE MD. ALI	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099
22	978	MR. A.B.M. ANWARUL ISLAM	50	50	60	39	98	107	113	439	640	549	366	64	2,525
23	1004	MRS. NAZMA HUQ	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198
24	1045	MRS. SHAMSUN NAHAR RAUF	50	50	60	39	98	107	113	439	640	549	366	64	2,525
25	1046	MR. SURAJ-UD-DAWLA	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624
26	1047	MR. NARAYAN CHANDRA SARKAR	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	7,574

## WATA CHEMICALS LTD

## Statement of Yearwise Unclaimed Dividend Account (Non Demat)

## Schedule-10 (B)

Sl. No.	Folio No.	Name	No of Share	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Amount in Taka
27	1101	MR. MONZURUL HUQ	300	300	360	234	585	644	676	2,635	3,843	3,294	2,196	383	15,149	
28	1108	MR. MD. REZWANUL KARIM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099	
29	1110	MR. PIJUSH KANTI CHOWDHURY	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
30	1158	MR. IMTIAZ AHMED	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050	
31	1167	MR. MD. MOHIUDDIN IA-16411	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
32	1198	MR. SHAFIAHMED	2,400	2,400	2,880	1,872	4,680	5,148	5,405	21,081	30,743	26,351	17,568	3,060	121,189	
33	1202	MRS. JASMIN AHMED	1,400	1,400	1,680	1,092	2,730	3,003	3,153	12,297	17,934	15,372	10,248	1,785	70,693	
34	1203	MR. MOINTUL AKBAR MUNNA	2,600	2,600	3,120	2,028	5,070	5,577	5,856	22,838	33,305	28,547	19,032	3,315	131,288	
35	1233	MRS. SUEFIA AKHTAR KHATUN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
36	1235	MRS. MANJU RANI SARKER	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099	
37	1241	MR. MASHUQUR RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
38	1242	MRS. MAHMUDA RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
39	1243	MR. MD. NURUL HOQUE	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099	
40	1244	MR. DEEPTI PRASANNA CHOWDHURY	750	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	956	37,871	
41	1251	MRS. SABRINA KHAN	400	400	480	312	780	858					1,802	-	4,632	
42	1268	BRIG.A.S. MAHMOOD	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099	
43	1285	MR. MD. IKRAMUL BARI	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	-	9,844	
44	1348	MR. MASUD REZA BHUIYAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
45	1349	MRS. YASMIN RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
46	1420	MR. SHARIJ ATAUR RAHMAN	200	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	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	7,574	
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	319	12,624		
53	1534	MR. MD. ABU TAUER MLA	750	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	956	37,871	
54	1547	MR. S.M. ASFAQUZZAMAN	600	600	720	468	1,170	1,287	1,351	5,270	7,686	6,588	4,392	765	30,297	
55	1559	MR. MD. FARUK HOSSAIN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624		
56	1561	MRS.NAYAR SULTANA	1,000	1,200	780	1,950	2,145						-	-	7,075	
57	1564	MR. MD. ABUL HOSSAIN	50	50	60	39	98	107	113	439	640	549	366	64	2,525	



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

## Schedule-10 (B)

WATA CHEMICALS LTD

### Statement of Yearwise Unclaimed Dividend Account (Non Demand)

### Schedule 10 (B)

SL No.	Folio No.	Name	No of Share	2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	Amount in Taka
88	1979	MR. MD. SAIDUR RAHMAN	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	25,248	
89	1984	MR. ZEHADUL ISLAM	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	7,574	
90	2001	MR. MD. AKBAR HOSSEN	600	720	468	1,170	1,287							-	-	4,245
91	2002	MR. MD. MONIR HOSSEN DULAL	200	240	156	390	429							-	-	1,415
92	2008	MRS. MAHBUB ARA BEGUM	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
93	2009	MR. KAZI ADIL AHMED SHAFI	50	50	60	39	98	107							-	354
94	2011	MR. MOHD. AMZAD HOSSAIN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050	
95	2015	MR. BABUL BISWAS	250	300	195	488	536						-	-	-	1,769
96	2019	MRS. BASANA DAS	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
97	2020	MR. PRIYA LAL DAS	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
98	2029	MR. MD. HARUN-UR-RASHID BHUITIYAN	1,250	1,250	1,500	975	2,438	2,681	2,815	10,980	16,012	13,725	9,150	1,594	63,119	
99	2035	MR. MD. ALAUDDIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
100	2043	MR. ZAHIRUL HAQUE	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
101	2047	MR. MD. SAIFUL ISLAM	250	300	195	488	536	563	2,196	3,202	2,745	2,745	-	-	10,475	
102	2048	MR. OBAIDULLAH	200	250	300	195	488	536	563	2,196	3,202	2,745	1,830	255	12,560	
103	2049	MR. MD. REZAUL ISLAM	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624		
104	2053	MR. KAZI EYEAR AHAMED	200	200	240	156	390	429						-	1,415	
105	2059	DR. MD. REZAUL ISLAM	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
106	2062	MR. S.M. NURUL ALAM	200	250	300	195	488	536	563	2,196	3,202	2,745	1,830	255	12,560	
107	2064	MR. MD. MEHER UDDIN	800	900	1,080	702	1,755	1,931	2,027	7,905	11,529	9,882	6,588	1,020	45,318	
108	2065	DR. SUKUR ALAM KHAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624		
109	2077	MR. MANJUR MORSHED KOBIR	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
110	2079	MR. HUMAYUM KABIR	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
111	2096	MR. MD. MOAZZEM HOSSAIN	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	7,574	
112	2097	MR. MD. BAHAUDDIN MRIDHA	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
113	2099	DR. MASUDA SALMA	400	400	480	312	780	858						-	2,830	
114	2102	MR. HAMIM CHOWDHURY	50	50	60	39	98	107	113	439	640	549	366	64	2,525	
115	2116	MR. MD. QUAMRUZZAMAN 	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624	
116	2125	MR. MD. ABUL HOSSAIN 	450	450	351	878	965	1,014	3,953	5,764	4,941	3,294	574	22,723		

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

Schedule-10 (B)

Sl. No.	Folio No.	Name	No of Share	2010				2011		2014		2015		2016		2017		2018		2019		2020		2021		2022		Amount in Taka
				2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023	2022	2023			
117	2127	MR. SHAH JALAL UDDIN KHAN	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
118	2152	MR. IMTIAZ AHMED	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
119	2157	MR. SK. TALUKDER	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
120	2158	MR. ANWARUL HASAN	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
121	2168	MR. MD. MOZAMMEL HAQUE	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
122	2177	MR. RAFIQU ISLAM	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	25,248													
123	2181	MR. A.H.M. SHAMSUL ALAM	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
124	2187	MRS. SELIMA AKHTER NILUFA BANU	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
125	2190	MR. MD. IFTEKHAR ALI	100	100	120	78	195	215																			708	
126	2195	MR. UTPAL DHAR	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
127	2196	MRS. NINA ISLAM	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
128	2197	MR. MD. LIJAKAT ALI SARKER	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
129	2199	MR. A.K.M. MAHMUDUR RAHMAN	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198													
130	2210	MR. KHUSHI MOHAN PAUL	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	25,248													
131	2213	MRS. MEHERUN HOSSAIN	750	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	956	37,871													
132	2215	MR. MD. MOSHARRAF HOSSAIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
133	2218	MR. ABDUL WAHAB	350	350	420	273	683	751	788	3,074	4,483	3,843	2,562	446	17,673													
134	2227	MR. MD. ABU BAKAR SIDDIQUE IA-1072	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
135	2263	MRS. REZLA BEGUM IA-28113	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
136	2282	MR. TOUHEED SHAHJAHAN IA-30520	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
137	2301	MR. MD. TASLIM HOSSAIN IA-30827	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
138	2345	MR. M.A. QUASEM	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
139	2346	MR. MD. SARWAR HOSSAIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
140	2463	MR. SHEIKH ABDUR RAHMAN	250	300	195	488	536	563	2,196	3,202	2,745	1,830	-	12,305														
141	2464	MR. MUNIR HASAN	1,250	1,250	1,500	975	2,438	2,681	2,815	10,980	16,012	13,725	9,150	1,594	63,119													



WATA CHEMICALS LTD

Statement of Yearwise Unclaimed Dividend Account (Non Demat)

Schedule-10 (B)

SL No.	Folio No.	Name	No of Share	2010				2011		2014		2015		2016		2017		2018		2019		2020		2021		2022		Amount in Taka
				2010	2011	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2022	2023	2021	2022	2023	2021	2022	2023	2021	2022	2023		
142	2469	MR. MD. NAZMUL ALAM	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	25,248													
143	2470	MR. AZIZUL HOQUE SIKDER	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198													
144	2474	MR. MD. MONIR HOSSEN	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
145	2477	MR. MAUENUL ISLAM	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
146	2492	MRS. MOMOTAZ BEGUM	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	25,248													
147	2505	MR. KANCHAN ALI HOWLADER	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
148	2520	MR. MD. SHAMSUDDIN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
149	2526	MRS. SHAMIM ARA BEGUM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198													
150	2527	MRS. HOSNE ARA BEGUM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198													
151	2528	MRS. FARHANA BEGUM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198													
152	2532	MR. DEWAN ABDUL HAI	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
153	2533	MR. MANSOOR AHMED	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
154	2534	MR. ABU SALEH	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
155	2543	MR. ASHEQUR RASUL	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
156	2567	MR. MD. MOZIBUR RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
157	2568	MR. HABIB ULLAH	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	7,574													
158	2573	MR. MD. MOSTAFA KAMAL	250	300	360	234	585	644	676	2,635	3,843	3,294	2,196	319	15,085													
159	2574	MR. SANWAR HOSSAIN	150	180	117	293	322	338	1,318	1,921	1,647	1,098	732	128	7,383													
160	2582	MR. MD. TAZIRUL ISLAM	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
161	2585	MR. MD. SHAH ALAM	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
162	2590	MR. MD. NURUZZAMAN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
163	2593	MR. MD. BAHAUDDIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624													
164	2622	MR. MD. ASRAFUZZAMAN	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
165	2626	MR. MOHIM HASSAN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
166	2628	MR. MD. ABDUL HANNAN	50	50	60	39	98	107	113	439	640	549	366	64	2,525													
167	2632	MR. EMADUR RAHMAN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
168	2633	MR. MD. MANSUR ELALI	100	100	120	78	195	215	225	878	1,281	1,098	732	128	5,050													
169	2640	MRS. ARJUMAN ARA BEGUM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
170	2653	MR. SHAH ALAM ZAHIRUDDIN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099													
171	2703	MRS. AFROZA AHSAN	200	200	240	156	390	429	450																			

WATA CHEMICALS LTD  
CHARTERED ACCOUNTANTS & MANAGERS

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

**Schedule-10 (B)**

SL No.	Folio No.	Name	No of Share	2010				2011				2012				2013				2014				2015				2016				2017				2018				2019				2020				2021				2022				Amount in Taka
				2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	2043																			
172	2706	MR. MD. SHAHIDUL ISLAM		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
173	2707	MR. MD. SALIM		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
174	2748	MR. MD. ABDUS SALAM		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
175	2915	MR. SAYEED		400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	20,198																																								
176	3055	MR. KLINTON SARKAR		1,200	1,200	1,440	936	2,340	2,574	2,703	10,541	15,372	13,176	8,784	1,530	60,594																																								
177	3076	BRAC		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
178	3089	MR. MD. MOYNUL HAQUE		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
179	3090	MR. MOHAMMAD SHOWKAT ALI KHAN		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
180	3094	MRS. MAHBUBA BEGUM		250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	12,624																																									
181	3258	MR. A.H.M. DALILUDDIN		100	120	78	195	215																																																
182	3259	MR. SYED JAMILUR RAB		50	60	39	98	107																																																
183	3260	MR. SYED ABDUR RAB		50	60	39	98	107																																																
184	3261	MR. S.M. ASHRAF HOSSAIN		50	60	39	98	107																																																
185	3304	MRS. SULTANA SHIRIN		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
186	3307	MR. NIAZ UDDIN AHMED		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
187	3391	DR. M.A. HALIM		200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	10,099																																								
188	3454	MR. MONIR HOSSAIN		200	240	156	390	429																																																
189	3455	MR. MONSUR ALI		200	240	156	390	429																																																
190	3546	MR. A.N.M. SHAFIQU L HASAN KHAN		50	50	60	39	98	107	113	439	640	549	366	64	2,525																																								
191	3778	MRS. ZAKIA SULTANA		50	50	60	39	98	107	113	439	640	549	366	64	2,525																																								
192	3791	MR. SHAH ALAM (BABU)		50	50	60	39	98	107	113	439	640	549	366	64	2,525																																								
193	3792	MR. BADAL KHAN		50	50	60	39	98	107	113	439	640	549	366	64	2,525																																								
194	3880	MRS. SYEDA SONIA ALI, IA- 12030		600	600	720	468	1,170	1,287																																															
195	890	MR. AGHA YUSUF		106	128	83	207	228																																																
196	4118	MR. MD. AZIZUL ISLAM		200	170	204	133	332	365	383	1,493	2,178																																												
		<b>Grand Total</b>		<b>68,250</b>	<b>73,626</b>	<b>88,352</b>	<b>57,428</b>	<b>143,571</b>	<b>157,928</b>	<b>143,739</b>	<b>558,824</b>	<b>814,951</b>	<b>698,859</b>	<b>465,878</b>	<b>79,114</b>	<b>3,282,270</b>																																								



WATA CHEMICALS LIMITED  
 Schedule of Paid-up Capital  
 As at 30th June, 2024

Schedule-10 (C)

Share Capital:

Authorized Capital :

150,00,000 Ordinary Shares of Tk. 10/- each

Issued, Subscribed, Called-up & Paid-up Capital:

14,822,618 Ordinary Shares of Tk. 10/- each

The Shareholding position of the Company is as under:

Amount in Taka	
30-Jun-24	6/30/20243
<u>150,000,000</u>	<u>150,000,000</u>
<u>148,226,180</u>	<u>148,226,180</u>

Name	Status	%	No. of Shares	Amount in Taka
Mr. Md. Anwar Shamim (Nominated by ICB)	Chairman	0.00%		
Md. Nazrul Islam	MD	32.41%	4,804,032	48,040,320
AHM Abdullah	Director	2.00%	296,453	2,964,530
MD. Mahmudul Hasan	Director	2.00%	296,453	2,964,530
Institute	Institute	38.96%	5,774,163	57,741,630
General Shareholder	General Public	24.18%	3,583,467	35,834,670
Non Demat	Paper Share	0.46%	68,050	680,500
<b>Total</b>		<b>100.00%</b>	<b>14,822,618</b>	<b>148,226,180</b>

Details of Number of Shareholders and percentage as under:

Share Holding Range	Percentage (%)	No. of share holders	No. of Shares
01-499 shares including Non Demate	2.90%	3,112	429,280
500-5,000 shares including Non Demate	13.16%	1,429	1,950,776
5,001-10,000 shares	4.41%	89	653,035
10,001-20,000 shares including Non Demate	2.56%	28	379,659
20,001-30,000 shares	2.76%	17	409,240
30,001-40,000 shares	0.49%	2	73,200
40,001-50,000 shares	0.27%	1	40,500
50,001-100,000 shares	1.30%	3	192,315
100,001- 1,000,000 shares	20.05%	9	2,971,525
1,000,001- 1,000,000,000 shares	52.10%	2	7,723,088
<b>Total</b>	<b>100.00%</b>		<b>14,822,618</b>

CHAFIQUE RAHMAN &  
 WATA CHEMICALS LIMITED  
 Chartered Accountants & Co.

