MABS & J Partners

Chartered Accountants

Member firm of Nexia International, UK

Auditor's Report and Audited Financial Statements of Wata Chemicals Limited

17/B (3rd floor), Monipuripara
Sangshad Avenue, Dhaka-1215, Bangladesh

For the year ended 30 June 2026

Nexia in Bangladesh

Auditor's Report and Audited Financial Statements
of
Wata Chemicals Limited

17/B (3rd floor), Monipuripara
Sangshad Avenue, Dhaka-1215, Bangladesh

For the year ended 30 June 2026

Table of Contents

Sl. No.	Particulars	Page No.
01	Independent Auditor's Report	i-vi
02	Statement of Financial Position	1-2
03	Statement of Profit or Loss and Other Comprehensive Income	3
04	Statement of Changes in Equity	4
05	Statement of Cash Flows	5
06	Notes to the Financial Statements	6-33
07	Schedule 01-10	34-78

Independent Auditor's Report

To the Shareholders of Wata Chemicals Limited

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of **Wata Chemicals Limited** (the Company), which comprise the statement of financial position as at 30 June 2026, and the 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 material accounting policy information.

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 the Company as at 30 June 2026, and its financial performance and its cash flows for the year then ended in accordance with IFRS Accounting Standards as issued by the International Accounting Standards Board (IASB) and adopted by Financial Reporting Council (FRC) of Bangladesh.

Basis for Qualified Opinion

1. Reference to Note # 02 to the financial statements, no depreciation has been charged on LABSA plant and BCP plant of the company on the ground that these plants are not in use since 2008. However, as per Para 55 of IAS 16, a company should not cease the depreciation when the assets become idle or is retired from active use unless the assets are fully depreciated. As a result, depreciation for the current year has been undercharged by BDT 3,973,506.

2. Reference to Note # 12 to the financial statements, the Company has revalued its Property, Plant and Equipment in 2008 but the amount of surplus between depreciation based on the revalued carrying amount of the assets and depreciation based on the asset's original cost was not transferred from Revaluation Surplus to Retained Earnings for a total of 04 (Four) years from 2008-2011 as per Para 41 of IAS 16. Moreover, the company has not maintained Fixed Asset Register properly.

3. Reference to Note No. 22.00 to the financial statements, the Company reported an outstanding liability of BDT 45,263,878 under "Workers' Profit Participation Fund & Welfare Fund" as at 30 June 2026. The fund was not distributed within the prescribed timeframe in the statutory proportion of 80:10:10 as required under the Bangladesh Labour Act, 2006 (as amended). Although the Company has made partial payments subsequent to the reporting date, a portion remains undistributed. Furthermore, the undistributed fund was utilized in the Company's operations without recognizing or paying the statutory interest required under Section 240(3) of the said Act.

4. Reference to Note No. 19.00 to the financial statements, during the year, the Company received BDT 198,872,000 from its directors and related parties as unsecured short-term loans and repaid BDT 69,588,255 against such loans. However, loan receipts amounting to BDT 2,500,000 and certain loan repayments were made in cash without adequate supporting documentation and through channels other than regular banking channels.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the *Auditor's 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' International Code of Ethics for Professional Accountants (including International Independence Standards)* (IESBA Code), as adopted by the Financial Reporting Council (FRC) as applicable to audits of financial statements of public interest entities, together with the ethical requirements of the Institute of Chartered Accountants of Bangladesh (ICAB) Bye-Laws that are relevant to audits of the financial statements of public interest entities in Bangladesh. We have also fulfilled our other ethical responsibilities in accordance with these requirements and 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

Without modifying our opinion, we draw attention to the following matters:

1. As disclosed in Note No. 50 to the financial statements, the Company has disclosed contingent liabilities relating to two pending VAT disputes, one before the VAT Appellate Tribunal and the other before the Hon'ble High Court Division, for which no provision has been recognized in the financial statements.
2. Section 99 of the Bangladesh Labor Act, 2006, as amended in 2013 and applicable as at 30 June 2026, requires an establishment employing at least 100 permanent workers to introduce group insurance in the prescribed manner. However, based on the information and explanations provided by management, the Company has employed more than 100 permanent workers but has not introduced the required group insurance scheme. Accordingly, the Company appears to be non-compliant with Section 99 of the Bangladesh Labor Act, 2006, as amended.
3. IAS 21 The Effects of Changes in Foreign Exchange Rates requires recognition of exchange differences arising from the settlement of foreign currency transactions and translation of monetary liabilities at the reporting date. However, the Company has not recognized such exchange gains or losses, potentially resulting in misstatement of profit or loss and current liabilities.

4. Note No. 21.02 and Note 8.00 to the financial statements, the Company reported a net debit balance of BDT 5,010,289 under "Source Tax and VAT Payable" and a separate unadjusted balance of BDT 3,623,230 under "VAT Deduction at Import." These balances have remained unadjusted for a prolonged period, and their recoverability remains uncertain due to non-claiming or non-reflection in the respective income tax and VAT returns.

5. The Company's current tax provision for the previous year was understated due to improper calculation of the tax liability, resulting in inadequate provision in the financial statements.

6. Reference to Note No. 12.00 to the financial statements, the Company has not transferred unclaimed dividends outstanding for more than three years to the Capital Market Stabilization Fund (CMSF), resulting in non-compliance with the relevant regulatory directives issued by the Bangladesh Securities and Exchange Commission (BSEC).

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, we do

MABS & J Partners Dhaka Chartered Accountants

not provide a separate opinion on these matters. In addition to the matters described in the *Basis for Qualified Opinion* section, we have determined the matters described below to be the Key Audit Matters to be communicated in our report. For each matter below, our description of how our audit addressed the matter is provided in that context.

Description of key audit matters	**Our response to key audit matters**
Revenue Recognition	
For the year ended 30 June 2026, the Company reported net sales revenue (net of VAT) of BDT 1,174,534,915 (Gross Sales of BDT 1,346,202,214 less VAT of BDT 171,667,299), representing a 44.38% increase over the previous year's net revenue of BDT 813,487,372. Revenue includes both sales of manufactured chemical goods (BDT 1,256,202,214 gross) and contract manufacturing service revenue for Zinc Sulphate (BDT 90,000,000 gross). Revenue is recognized when the Company transfers control over goods or satisfies performance obligations to customers. Revenue recognition is considered a significant audit risk due to multiple revenue streams (local customer contracts, government tenders, and contract manufacturing services), significant volume growth during the year, and the risk of cut-off errors or overstatement. Please see Note # 1.15.00 and Note # 26.00 "Revenue (Net of VAT)" to the financial statements.	Our audit procedures included reviewing the Company's revenue recognition policies and disclosures for conformity with IFRS 15. We tested internal controls over the completeness, accuracy, and timing of revenue, with a specific focus on ensuring proper year-end cut-offs for sales and contract manufacturing. Additionally, we performed analytical and substantive procedures to verify that all recognized revenue was properly supported by corresponding trade receivables, advance adjustments, or cash proceeds in the general ledger.
Inventories	
As at 30 June 2026, the Company held total inventories of BDT 380,248,514 (2025: BDT 65,127,286), which represents a significant portion (13.88%) of the total assets. This includes raw materials, finished goods, stores & spares, and materials-in-transit. Inventories are measured at the lower of cost and net realizable value (NRV). We identified this as a key audit matter due to the materiality of the balance, the significant increase in inventory levels compared to the prior year, and the high degree of management judgment involved in determining the costing (weighted average method), obsolescence, and NRV.	Our procedures included evaluating internal controls over inventory management and attending physical counts to verify asset existence and condition. We tested valuation accuracy by confirming the consistent application of the weighted average cost method and ensuring finished goods were recorded at the lower of cost or NRV based on subsequent sales. Additionally, we inspected L/C documents and commercial invoices to confirm the rights, obligations, and existence of materials-in-transit.

MABS & J Partners Dhaka Chartered Accountants

Taxation & VAT	
The Statement of Profit or Loss and Other Comprehensive Income of the Company shows an amount of BDT **11,745,349** as current tax charged on the current year's profit before tax. In the last three years, the Company has submitted its income tax returns under the Income Tax Act, 2023. Assessment orders since Assessment Years 2023-2024, 2024-2025, and 2025-2026 are yet to be finalized (Note # 44.00), for which additional tax charges may be imposed. Moreover, the Company has tax and VAT positions under dispute with the Commissioner of Customs, Excise and VAT Commissionerate, Dhaka (Note # 50.00), including an audit objection claim of BDT **41,427,896** pending before the Appellate Tribunal and a rebate cancellation/fine of BDT **6,843,309** stayed before the Hon'ble High Court Division. These positions involve significant judgment to determine the possible outcome of the disputes. Given the Company's exposure to complex tax issues, the high level of management judgment required in estimating the provisions for tax, the computation of net Deferred Tax Liability amounting to BDT **38,379,564** (Note # 15.00), and ongoing interactions with regulatory authorities, taxation was considered to be a key audit matter.	Our audit procedures included assessing the impact of relevant tax regulations and evaluating management's current tax computation for compliance with the Income Tax Act, 2023. We verified the arithmetical accuracy of the tax provisions, examined recent returns and assessment orders, and reviewed pending appeals and writ petitions to evaluate the adequacy of provisions and contingent liability disclosures under IAS 37. Furthermore, we tested key controls over deferred tax measurement, recalculated taxable temporary differences between accounting and tax written-down values, and confirmed the appropriateness of disclosures under IAS 12.

Other Matter

The financial statements of Wata Chemicals Limited for the year ended 30 June 2025 were audited by Khan Wahab Shafique Rahman & Co, Chartered Accountants, who expressed a modified opinion with an emphasis of matters on those statements on 6 November 2025.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Annual Report other than the financial statements and our auditor's report thereon. The directors are responsible for the other information.

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. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report on in this regard.

MABS & J Partners Dhaka Chartered Accountants

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRS Accounting Standards as issued by the IASB and adopted by FRC, 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 Company's 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 the Company 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, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.

MABS & J Partners Dhaka Chartered Accountants

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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 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 auditor's 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

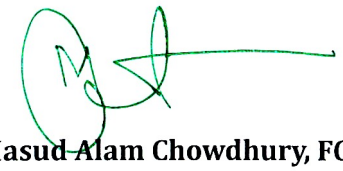
In accordance with the Companies Act 1994 and Financial Reporting Act 2015 and the Bangladesh Securities and Exchange Rules 2020, we also report the following:

a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of these books;

c) the statements of financial position and the statement of comprehensive income dealt with by the report are in agreement with the books of account and returns; and

d) the financial statements have been prepared in accordance with standards, framework, compliance and guidelines adopted and promulgated by Financial Reporting Council;



Masud Alam Chowdhury, FCA
Partner
ICAB Enrollment No. 2088
MABS & J Partners, Chartered Accountants
Firm FRC Enlistment No.: CAF-001-023

Dhaka, Bangladesh
28 October 2026

DVC: 2610282088AS264395

WATA Chemicals Limited

Statement of Financial Position

As at 30 June 2026

Particulars	Notes	Amount in BDT	
		30-Jun-2026	30-Jun-2025
ASSETS			
NON-CURRENT ASSETS		**1,775,066,789**	**1,887,049,090**
Property, Plant and Equipment (PPE)	2.00	753,136,100	786,770,083
Capital Work-in-Progress (CWIP)-BMRE	3.00	1,019,620,338	1,097,198,536
Right-of-Use (ROU) Asset	4.00	2,310,351	3,080,471
CURRENT ASSETS		**964,950,254**	**646,754,756**
Inventories	5.00	380,248,514	65,127,286
Trade Receivables	6.00	111,826,061	256,380,058
Advance Income Tax	7.00	228,140,304	162,998,394
Advances, Prepayments & Deposits	8.00	139,715,993	128,681,587
Cash & Cash Equivalents	9.00	105,019,382	33,567,431
TOTAL ASSETS		**2,740,017,043**	**2,533,803,846**
SHAREHOLDER'S EQUITY & LIABILITIES			
SHAREHOLDER'S EQUITY		**920,627,805**	**905,444,456**
Share Capital	10.00	148,226,180	148,226,180
Share Premium	11.00	32,400,000	32,400,000
Revaluation Reserve	12.00	368,541,953	373,248,416
Retained Earnings	13.00	371,459,672	351,569,860
LIABILITIES			
NON-CURRENT LIABILITIES		**385,929,621**	**441,092,911**
Long Term Loan	14.00	346,031,919	397,545,633
Deferred Tax Liability	15.00	38,379,565	40,922,523
Lease Liability	16.00	1,518,137	2,624,755
CURRENT LIABILITIES		**1,433,459,617**	**1,187,266,480**
Bank Overdraft & Loans	17.00	669,058,828	900,363,620
Current Portion of Long Term Loan	18.00	201,950,896	103,884,964
Short term Loan (Unsecured)	19.00	203,669,667	74,385,922
Lease Liability	16.00	926,620	850,110
Trade Payables	20.00	8,218,259	1,344,394
Advance against Sales	Sch. 05.01	246,131,408	-
Liabilities for Expenses	21.00	7,198,641	18,851,204
Workers Profit Participation Fund & Welfare Fund	22.00	45,263,878	48,597,905
Provision for Taxation	23.00	47,561,789	35,816,440
Unclaimed Dividend Account	24.00	3,479,632	3,171,920
TOTAL LIABILITIES		**1,819,389,238**	**1,628,359,390**
TOTAL SHAREHOLDER'S EQUITY & LIABILITIES		**2,740,017,043**	**2,533,803,846**

MABS & J Partners Dhaka

Net Assets Value (NAV) Per Share in Taka	25.00	**62.11**	**61.09**

The accompanying notes form an integral part of the financial statements.

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Financial Officer

Shamsul Huq
Company Secretary

Signed in terms of our separate report of even date annexed.

Masud Alam Chowdhury, FCA
Partner
ICAB Enrollment No.: 2088
MABS & J Partners, Chartered Accountants
FRC Enlistment No: CAF-001-023

Dhaka, Bangladesh
28 OCT 2026

DVC: 2610282088AS264395

WATA Chemicals Limited

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2026

Particulars	Notes	Amount in BDT	
		2025-2026	2024-2025
Revenue (Net of VAT)	26.00	1,174,534,915	813,487,372
Cost of Sales	27	(915,995,827)	(572,724,085)
Gross Profit		**258,539,088**	**240,763,287**
Administrative, Selling and Distribution Expenses	28.00	(42,055,657)	(38,322,490)
Operating Profit		**216,483,431**	**202,440,797**
Finance Expenses	29.00	(177,323,400)	(187,885,642)
Non Operating Income	30.00	2,008,745	4,498,086
Profit before contribution to WPPF & Welfare Fund		**41,168,776**	**19,053,241**
Contribution to WPPF & Welfare Fund		(1,960,418)	(907,297)
Profit before Tax		**39,208,358**	**18,145,944**
Income Tax Expenses	31.00	(8,337,939)	(7,105,352)
Profit after Tax		**30,870,419**	**11,040,592**
Other Comprehensive Income/ Expenses			
Deferred Tax on Revaluation of PPE		(864,452)	(942,503)
Total Comprehensive Income		**30,005,967**	**10,098,089**
Earning Per Share (EPS) in Taka	32.00	**2.08**	**0.74**

The accompanying notes form an integral part of the financial statements.

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Financial Officer

Shamsul Huq
Company Secretary

Signed in terms of our separate report of even date annexed.

Masud Alam Chowdhury, FCA
Partner
ICAB Enrollment No.: 2088
MABS & J Partners, Chartered Accountants
FRC Enlistment No: CAF-001-023

Dhaka, Bangladesh
28 OCT 2026

DVC: 2610282088AS264395

WATA Chemicals Limited

Statement of Changes in Equity
For the year ended 30 June 2026

Amount in BDT

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Total
Balance as at 01 July 2025	**148,226,180**	**32,400,000**	**373,248,416**	**351,569,860**	**905,444,456**
Profit after Tax during the year	-	-	-	30,870,419	30,870,419
Cash dividend for the year 2024-25	-	-	-	(14,822,618)	(14,822,618)
Adj. of Realized Depreciation on Revaluation	-	-	(3,842,010)	3,842,010	-
Deferred Tax on Revaluation transferred to Revaluation Reserve	-	-	(864,452)	-	(864,452)
Balance as at 30 June 2026	**148,226,180**	**32,400,000**	**368,541,954**	**371,459,672**	**920,627,804**

For the year ended 30 June 2025

Amount in BDT

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Total
Balance as at 01 July 2024	**148,226,180**	**32,400,000**	**378,379,821**	**354,127,509**	**913,133,509**
Profit after Tax during the year	-	-	-	11,040,592	11,040,592
Cash dividend for the year 2023-24	-	-	-	(17,787,142)	(17,787,142)
Adj. of Realized Depreciation on Revaluation	-	-	(4,188,901)	4,188,901	-
Deferred Tax on Revaluation transferred to Revaluation Reserve	-	-	(942,503)	-	(942,503)
Balance as at 30 June 2025	**148,226,180**	**32,400,000**	**373,248,416**	**351,569,860**	**905,444,455**

The accompanying notes form an integral part of the financial statements.

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Financial Officer

Shamsul Huq
Company Secretary

Dhaka, Bangladesh
28 OCT 2026

MABS & J Partners ★ Dhaka ★ Chartered Accountants

WATA Chemicals Limited

Statement of Cash Flows

For the year ended 30 June 2026

Particulars	Notes	Amount in BDT	
		2025-2026	2024-2025
Cash Flows from Operating Activities:			
Cash receipts from Customers and others	33	1,723,323,201	1,114,297,603
Cash paid to Suppliers and others	34.00	(1,103,516,185)	(362,853,788)
Cash paid to employees and for expenses	35.00	(321,897,757)	(287,103,386)
Cash paid for VAT & Tax	36.00	(232,270,451)	(168,875,375)
Net Cash (used in)/generated from Operating Activities (A)		**65,638,808**	**295,465,055**
Cash Flows from Investing Activities:			
Acquisition of Property, Plant & Equipment	37.00	76,903,498	(113,376,794)
Paid of Lease Liability	37.00	(1,106,618)	(400,109)
Net Cash (used in)/generated from Investing Activities (B)		**75,796,880**	**(113,776,902)**
Cash Flows from Financing Activities:			
Loan Received	38.00	200,952,146	207,932,132
Loan Repayment	39.00	(256,420,975)	(373,240,122)
Dividend Paid	40.00	(14,514,908)	(18,278,256)
Net Cash (used in)/generated from financing activities (C)		**(69,983,737)**	**(183,586,246)**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**71,451,952**	**(1,898,093)**
Effect of movements in exchange rate on cash held		-	-
Opening Cash & Cash Equivalents		33,567,431	35,465,524
Closing Cash & Cash Equivalent at Reporting Date		**105,019,382**	**33,567,431**
Closing Cash & Cash Equivalent at Reporting Date (as per Statement of Financial Position)		**105,019,382**	**33,567,431**
Net Operating Cash Flow Per Share (NOCFPS) ir	41.00	4.43	19.93

These financial statements should be read in conjunction with the annexed notes

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Financial Officer

Shamsul Huq
Company Secretary

Dhaka, Bangladesh
28 OCT 2026

MABS & J Partners Dhaka Chartered Accountants

WATA Chemicals Limited

Notes to the Financial Statements
As at and for the year ended 30th June 2026

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 2020;
ii. The Companies Act, 1994;
iii. The Income Tax Act, 2023
iv. The Value Added Tax and Supplementary Duty Act, 2012.
v. Regulations of Financial Reporting Councils (FRC); and
vi. The Finance Act 2026.

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

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

i. Statements of Financial Position as at **30 June 2026**
ii. Statement of Profit or Loss and Other Comprehensive Income for the year ended **30 June 2026**
iii. Statement of Changes in Equity for the year ended **30 June 2026**
iv. Statement of Cash Flows for the year ended **30 June 2026**
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 2025-2026 held on **28 October 2026.**

MABS & J Partners Dhaka Chartered Accountants

1.03.03 Reporting Period

These financial statements of the Company covers from **01 July 2025 to 30 June 2026**

1.03.04 Comparative and Reclassification

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

1.03.05 Functional and Presentation Currency

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

1.03.06 Use of judgements and estimates

In preparing this financial statement, management has made judgements, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised prospectively.

a) Judgements

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

b) Assumptions, Estimation and Uncertainties

Information about assumptions and estimation uncertainties at **30 June 2026** 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 23: Provision for Taxation/Current Tax Liabilities
Note 15: Deferred Tax Liabilities
Note 50: 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.

MABS & J Partners ★ Dhaka ★ Chartered Accountants

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

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

1.13.00 Summary of Significant Accounting Policies

Accounting policies are determined by applying the relevant IFRS. Where there is no available guidelines of of IFRS, management uses its judgment in developing and applying an accounting policy that results in information that is relevant and reliable. The company selects and applies its accounting policies for a period consistently for similar transactions, other events and conditions, unless a IFRS or specifically requires or permits categorization of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently in all material respects to all periods presented in these financial statements.

1.14.00 Foreign Currency Transaction

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

MABS & Partners Dhaka Chartered Accountants

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 comply 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.

Nasir & J Partners Dhaka Chartered Accountants

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.

M A & J Partners Dhaka Chartered Accountants

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 2026 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 & Software	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:

MABS & J Partners Dhaka Chartered Accountants

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, 2026 and the rate of Minimum tax applicable is 1.00%.

Type of Income	2025-2026	2024-2025
Business Income	22.50%	22.50%
Capital Gain	10% to 15%	10% to 15%
Minimum Tax U/s 163 of ITA, 2023	1.00%	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.

MABS & Partners Dhaka Chartered Accountants

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 1995.

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).

MABS & J Partners Dhaka Chartered Accountants

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.

MABS & J Partners Dhaka Chartered Accountants

1.28.00 Compliance with Financial Reporting Standards as Applicable in Bangladesh

The Companies complied, as per Para 12 of Securities & Exchange Rule 2020, 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

MABS & J Partners Dhaka Chartered Accountants

Note No	Particulars		Amount in BDT	
			30-Jun-2026	30-Jun-2025
2.00	**Property, Plant & Equipment (PPE): Tk. 753,136,100**			
	The break up of the above amount is as under:			
	At Cost / Revalued:		**1,413,848,864**	**1,413,174,164**
	Opening Balance		1,413,174,164	1,404,758,159
	Add: Addition during the year		674,700	8,416,005
	Depreciation:		**660,712,764**	**626,404,081**
	Opening Balance		626,404,081	588,847,588
	Add: Depreciation charged during the year		34,308,683	37,556,493
	Written Down Value as on Closing Date		**753,136,100**	**786,770,083**
	The details has been shown in "Schedule-01".			
3.00	**Capital Work-In-Progress (CWIP)-BMRE: Tk. 1,019,620,338**			
	The break up of the above amount is as under:			
	Opening Balance		1,097,198,536	992,237,747
	Add: Addition during the year		14,626,602	104,960,789
			1,111,825,138	**1,097,198,536**
	Less: Adjustment/ Transfer to Non-current Assets		92,204,800	-
	Closing Balance		**1,019,620,338**	**1,097,198,536**
	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. We received full and final values of supplied inferior goods from suppliers amounting to Tk 9,22,04,800 in this year.			
4.00	**Right-of-Use (ROU) Asset: Tk. 2,310,351**			
	The break up of the above amount is as under:			
	Cost		**7,701,189**	**7,701,189**
	Opening Balance		7,701,189	7,701,189
	Add: Addition during the year		-	-
	Depreciation		**5,390,838**	**4,620,718**
	Opening Balance		4,620,718	3,850,598
	Add: Depreciation charged during the year		770,120	770,120
	Written Down Value as on closing Date		**2,310,351**	**3,080,471**
5.00	**Inventories: Tk. 380,248,514**			
	The break up of the above amount is as under:			
	Raw Materials Stock		340,503,005	10,439,475
	Finished Goods Stock		17,003,206	19,421,204
	Materials-In-Transit	**Note: 5.01**	3,753,929	24,047,528
	Stores & Spares	**Note: 27.02**	18,988,373	11,219,078
		Total	**380,248,514**	**65,127,286**
	Raw Materials (M. Ton)		3,637.47	352.71
	Finished Goods (M. Ton)		635.61	627.17
	Total (M. Tons)		**4,273.08**	**979.88**

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**".

ABS & J Partners Dhaka Chartered Accountants

Note No	Particulars	Amount in BDT	
		30-Jun-2026	30-Jun-2025

5.01 Materials-In-Transit: Tk. 3,753,929

The break up of the above amount is as under:

LC Margin Account	-	20,628,727
LC-AGB-000126010216-(1200 MT Sulphur @$ 750)at Sig	1,722,681	-
LC-AGB-000126010252(520 MT Sulphur @ 1060) at Sight	464,420	-
LC_AGB_000126010305(200 MT LAB@ 2900$) AT SIGHT	614,610	-
TT-AGB-000126150066(Lubricating Oil @7725.90)	952,218	-
LC-120225010135 (500 MT Hydrate $400) -Sibl-at Sig	-	66,247
LC- AGB-000125010041(Bentonite Powder 40mt $ 365 USD	-	2,056,042
LC-AGB-000125010054 (2000 MT Sulphur @250) At Sight	-	592,520
LC-AGB-000125010113 (990 MT Sulphur $320) at Sight	-	142,562
LC-AGB-000125010117(2080 MT Sulphur @340) at Sight	-	272,652
Lc-No-120225010163-SIBL-(200 MT Lab @ $1510) Sight	-	288,777
Total	**3,753,929**	**24,047,528**

6.00 Trade Receivables: Tk. 111,826,061

The break up of the above amount is as under:

Opening Balance	**256,380,058**	**442,047,628**
Add: Sales during the year	1,348,202,214	935,516,031
	1,604,582,272	**1,377,563,659**
Less: Received during the year	(1,492,756,210)	(1,121,183,602)
Closing Balance	**111,826,061**	**256,380,058**

(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	111,444,696	252,332,282
Above 180 days	381,366	4,047,776
	111,826,061	**256,380,058**

I. Accounts Receivable considered good in respect of which the company is fully secured.	111,444,696	252,332,282
II. Accounts Receivable considered doubtful or bad.	381,366	4,047,776
Total	**111,826,061**	**256,380,058**

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 100% of the Trade Receivable is recoverable in time.

7.00 Advance Income Tax (AIT): Tk. 228,140,304

The break up of the above amount is as under:

Opening Balance	**162,998,394**	**118,352,190**
Add : Tax Deduction at Import u/s 120 of ITA	56,135,366	33,207,369
Add : Tax Deduction from Sale u/s 89 of ITA	8,931,544	11,149,343
Add: AIT on Interest Income	-	176,992
Add: AIT on Vehicles	75,000	112,500
	228,140,304	**162,998,394**
Less : Adjustment during the year	-	-
Closing Balance	**228,140,304**	**162,998,394**

8.00 Advances, Prepayments & Deposits: Tk. 139,715,993

The break up of the above amount is as under:

LC Margin Account		22,523,875	-
Advance to Employees	**Note:-8.01**	17,938,039	10,212,115
Advance against Party	**Note:-8.02**	40,016,218	59,256,780
Bank Guarantee Margin with Agrani Bank		6,064,084	5,644,579
Security & Earnest Money Deposit		15,153,621	11,009,201
VAT Deposit	**Note:-8.03**	29,797,914	34,336,671
VAT Deduction at Import (Not Adjusted)		3,623,230	3,623,230
VAT Deposit Against (10% of Claim)		4,599,011	4,599,011
	Total	**139,715,993**	**128,681,587**

S & J Partners Dhaka Chartered Accountants

Note No	Particulars	Amount in BDT	
		30-Jun-2026	30-Jun-2025

8.01 Advance to Employees: Tk. 17,938,039

The break up of the above amount is as under:

Advance against Salary	1,509,083	1,148,083
Advance against Expenses	16,428,956	9,064,032
Total	**17,938,039**	**10,212,115**

8.02 Advance against Party: Tk. 40,016,218

The break up of the above amount is as under:

Advance payment to suppliers	39,959,179	58,188,706
Asset in Transit	**57,039**	**1,068,074**
LC-AGB-000125010040(Heat Exchanger -Sul. $-53288)	-	1,068,074
LC-SEB-134626010039(Acid Dilution Plant) $42000	57,039	-
Total	**40,016,218**	**59,256,780**

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

8.03 VAT Deposit: Tk. 29,797,914

The break up of the above amount is as under:

Opening Balance	**34,336,671**	**28,043,440**
Add: Deposit during the year	**167,128,541**	**124,708,763**
VAT Cash Deposit	79,356,522	77,240,835
VAT Deduction at Import	19,346,833	10,753,330
AT Deduction at Import	66,106,240	33,120,824
VAT on (Gas & Electricity Bill)	2,318,946	3,593,773
Total Deposit	**201,465,212**	**152,752,203**
Less: Adjustment during the year	(171,667,299)	(118,415,532)
Closing Balance	**29,797,914**	**34,336,671**

9.00 Cash & Cash Equivalents: Tk. 105,019,382

The break up of the above amount is as under:

Cash in hand	**1,747,653**	**1,424,213**
Cash (Head Office)	107,857	118,376
Cash (Factory)-Current	1,639,796	1,305,837
Cash at Bank	**103,271,729**	**32,143,218**
Agrani Bank, Principal Branch, CD A/c No 0200000982200	4,091,521	1,231,938
Agrani Bank, Principal Branch, CD A/c No 0200018008016	599,451	302,717
Agrani Bank, Principal Branch, Margin A/c No 0200022340573	77,400,364	27,084,368
Al Arafah, CD A/c No. 0581020015947	16,255	13,693
BD Krishi Bank CD A/c No. 4001 0210040946	3,092	3,920
Dhaka Bank -CD -A/C-2151000015500	39,154	-
IBBL CD A/c No. 20507140100017512	1,488,100	9,319
Jamuna Bank CD A/c No. 01030210004758 (New)-1001001126290	28,923	2,955
Jamuna Bank CD A/c No. 00110210015998 (New)-1001000143012	-	-
Janata Bank Limited CD A/c No. 0100238383298	95,697	96,617
MTB CD A/c No. 1301010146113	97,765	102,260
Prime Bank A/c No.2127115015947	97,009	2,412,675
SIBL CD A/c No_ 0021330455566	1,248,519	520,869
Southeast Bank CD-A/C-001513100000559	17,749,005	-
SIJBL. Banani Br, CD A/c No. 401311100006061	310,258	311,443
Basic Bank, A/c-01010069	-	20,213
BDBL Account, CD-001133003901	6,617	13,947
BDBL CD A/c 6521111019973	-	3,014
Brac Bank Ltd. Asad Gate Br. CD A/c-17001	-	6,000
Dutch-Bangla Bank, CD-10123000271	-	2,434
Uttara Bank, CD-21303	-	4,838
Total	**105,019,382**	**33,567,431**

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

MABS & J Partners Dhaka Chartered Accountants

Note No	Particulars	Amount in BDT	
		30-Jun-2026	30-Jun-2025
10.00	**Share Capital: Tk. 148,226,180**		
	The break up of the above amount is as under:		
	Authorized Capital :		
	150,00,000 Ordinary Shares of Tk. 10/- each	**150,000,000**	**150,000,000**
	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	4,343,620	4,343,620
	Add: Issue of Bonus Share for year 2017-2018	27,364,830	27,364,830
	Add: Issue of Bonus Share for year 2018-2019	29,645,230	29,645,230
	Total	**148,226,180**	**148,226,180**
	The details of Paid-up Capital are shown in "Schedule-10 (C)".		
11.00	**Share Premium: Tk. 162,000**	**32,400,000**	**32,400,000**
	The break up of the above amount is as under:		
	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: Tk. 368,541,953**		
	The break up of the above amount is as under:		
	Opening Balance	373,248,416	378,379,820
	Less: Depreciation on Revaluation	(3,842,010)	(4,188,901)
	Less: Deferred Tax on Revaluation Depreciation	(864,452)	(942,503)
	Closing Balance	**368,541,953**	**373,248,416**

(a) One consultant, namely, Dr. Engg. Khurshad-ul-Islam Phd. in Industrial & Process Engineering (Germany) of Bangladesh. Bangladesh Resources Management and Development Company revalued company's Plant & Machinery and Equipment in the Middle of year 2008 on replacement cost basis.
Another civil Engineering Consultant revalued Land at present market price and Building including other civil construction at replacement cost basis in the year 2008.

(b) **Revaluation reserve was taken into accounts as per Board's decision:**

Details of Revaluation Reserve are as under:		
Machinery and Equipment	483,200,000	483,200,000
Land	89,266,750	89,266,750
Building & Other Civil Construction	80,200,149	80,200,149
Revaluation Value (Net of Depreciation)	**652,666,899**	**652,666,899**
Other Assets	4,205,463	4,205,463
Total Revaluation at replacement cost	**656,872,362**	**656,872,362**
Less: Written down value as on 31.12.2008	165,442,789	165,442,789
Revaluation Reserve	**491,429,573**	**491,429,573**
Less: Depreciation Adjustment	**108,859,604**	**105,017,594**
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	4,570,126
For the year 2024-2025	4,188,901	4,188,901
For the year 2025-2026	3,842,010	
Less: Deferred Tax Adjustment on Depreciation on Revaluation	(14,028,015)	(13,163,863)
Closing Balance	**368,541,953**	**373,248,416**

ABS & J Partners Dhaka Chartered Accountants

Note No	Particulars	Amount in BDT	
		30-Jun-2026	30-Jun-2025

(c) Details of depreciation calculation on revalued assets have been shown in **Schdule-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: Tk. 371,459,672

The break up of the above amount is as under:

Accumulated Profit (Opening Balance)		351,569,860	354,127,509
Net Profit/(Loss) after tax for the year		30,870,419	11,040,592
Approved Cash Dividend		(14,822,618)	(17,787,142)
Adjustment of Realized Depreciation on Revaluation		3,842,010	4,188,901
	Total	**371,459,672**	**351,569,860**

14.00 Long Term Loan: Tk. 346,031,919

The break up of the above amount is as under:

Opening Balance	**656,206,979**	**592,304,529**
Agrani Bank Term Loan	501,430,597	571,389,111
Term Loan from Agrani Bank Incentive	154,776,382	-
Term Loan from IPDC Finance	-	20,915,418
Add: Addition During the year	**78,608,556**	**72,200,853**
Agrani Bank Term Loan (Interest & Charges)	63,689,018	69,669,492
Term Loan from Agrani Bank Incentive (Interest & Charges)	14,919,539	-
Term Loan from IPDC Finance Interest	-	2,531,361
Less: Payment during the year	**186,832,720**	**163,074,786**
Agrani Bank Term Loan	129,632,720	139,628,005
Term Loan from Agrani Bank Incentive	57,200,000	-
Term Loan from IPDC Finance	-	23,446,780
Less: Transferred to Current Liability during the year	**201,950,896**	**103,884,964**
Agrani Bank Term Loan	103,884,964	103,884,964
Term Loan from Agrani Bank Incentive	98,065,932	-
Term Loan from IPDC Finance	-	-
Closing Balance	**346,031,919**	**397,545,633**
Agrani Bank Term Loan	331,601,931	397,545,633
Term Loan from Agrani Bank Incentive	14,429,989	-
Term Loan from IPDC Finance	-	-

a) Agani Bank sanctioned Project Loan of Tk. 50.91 crore vide letter no. প্রশা/ঋন/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/ঋন/প্রকল্প/ওয়াটা কেমিক্যালস/২৯৯/২০২১ 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) Working capital Stimulus Package Loan Tk. 19 crore transfer to Term loan vide letter no প্রশা/ঋন/ওয়াটা/কোভিড/পুনঃ তফসিল/৩৬/২০২৫ . this loan is repayable in 23 (Twenty Three) monthly installment (each amounting Tk 81,72,161/-) with interest @ of 13.40% p.a (as per MOU) starting from 26-12-2025.

15.00 Deferred Tax Liability: Tk. 38,379,565

The break up of the above amount is as under:

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	37,515,112	39,980,020
b) Deferred Tax Recognised on Depreciation of Revaluation Increases	864,452	942,503
Closing Balance of Deferred Tax Liability	**38,379,565**	**40,922,523**

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

MABS & J Partners Dhaka Chartered Accountants

Note No	Particulars	Amount in BDT	
		30-Jun-2026	30-Jun-2025

16.00 Lease Liability: Tk. 2,444,757

The break up of the above amount is as under:

Opening Balance	**3,474,865**	**3,804,781**
Add: Addition during the year		
Interest Expense	349,892	420,084
	3,824,757	**4,224,865**
Less: Paid during the year	1,380,000	750,000
Closing Balance	**2,444,757**	**3,474,865**
Lease Liability-Long Term	1,518,137	2,624,755
Lease Liability-Current	926,620	850,110
	2,444,757	**3,474,865**

17.00 Bank Overdraft and Loans: Tk. 669,058,828

The break up of the above amount is as under:

Agrani Bank CC Hypo, Principal Branch		669,058,828	694,924,660
Agrani Bank Incentive Loan, Principal Branch	**Note:-17.01**	-	205,438,960
	Total	**669,058,828**	**900,363,620**

17.01 Agrani Bank Incentive Loan under Stimulus Package

During Pandemic Corona Virus (COVID 19) crisis, the Government has declared various Stimulus Packages as working capital loan for industries, SME and other who are affected by COVID 19. Under this package, Agrani Bank has sanctioned working capital loan of Taka 19.00 crore in favor of the Company on 15 June 2020 according to BRPD Circular 08 dated 12 April 2020. This loan carries interest at rate of 13.40%. Working capital Stimulus Package Loan Tk. 19 crore transfer to Term loan vide letter no প্রশা/ঋন/ওয়াটা/কোভিড/পুন: তফসিল/৩৬/২০২৫, this loan is repayable in 23 (Twenty Three) monthly installment (each amounting Tk 81,72,161/-) with interest @ of 13.40% p.a (as per MOU) starting from 26-12-2025 as a result current year has shown Nil.

18.00 Current Portion of Long Term Loan: Tk. 201,950,896

The break up of the above amount is as under:

Agrani Bank Term Loan		103,884,964	103,884,964
Term Loan from Agrani Bank Incentive		98,065,932	-
	Total	**201,950,896**	**103,884,964**

19.00 Short Term Loan (Unsecured): Tk. 203,669,667

The break up of the above amount is as under:

Opening Balance	**74,385,922**	**176,601,258**
Md. Nazrul Islam (Managing Director)	5,133,924	71,301,258
A.H.M Abdullah (Director)	69,251,997	105,300,000
Add: Loan received during the year	**198,872,000**	**107,950,000**
Md. Nazrul Islam (Managing Director)	18,925,000	107,950,000
Jamuna Construction	179,947,000	-
Less : Loan paid during the year	**69,588,255**	**210,165,337**
Md. Nazrul Islam (Managing Director)	19,141,600	174,117,334
A.H.M Abdullah (Director)	-	36,048,003
Jamuna Construction	50,446,655	-
Closing Balance	**203,669,667**	**74,385,922**
Md. Nazrul Islam (Managing Director)	4,917,324	5,133,924
A.H.M Abdullah (Director)	69,251,997	69,251,997
Jamuna Construction	129,500,345	-

MABS & J Partners ★ Dhaka ★ Chartered Accountants

Note No	Particulars		Amount in BDT	
			30-Jun-2026	30-Jun-2025
20.00	**Trade Payables: Tk. 8,218,259**			
	The break up of the above amount is as under:			
	Opening Balance		**1,344,394**	**987,401**
	Add: Purchase / addition during the year (Import /Local)		223,437,187	115,851,814
	SEB_LC_134626010037(500 ALUM @ 480 USD) at Sight		6,947,035	-
			231,728,617	**116,839,215**
	Less: Payment / adjustment during the year		(223,510,358)	(115,494,821)
	Closing Balance		**8,218,259**	**1,344,394**
	The details has been shown in "Schedule-07".			
21.00	**Liabilities for Expenses: Tk. 7,198,641**			
	The break up of the above amount is as under:			
	Audit Fee Payable		622,004	633,504
	Welfare Expenses Payable		461,645	461,645
	Directors Salary & Allowances Payable	**Note:-21.01**	988,567	988,567
	Salaries & Wages Payable (Head Office & Factory)		4,422,890	4,351,517
	Utilities Bill Payable		3,985,410	3,353,077
	Party Bill Payable		1,728,414	13,385,032
	Source VAT & Tax Payable	**Note:-21.02**	(5,010,289)	(4,322,138)
		Total	**7,198,641**	**18,851,204**
21.01	**Directors Salary & Allowances Payable: Tk. 988,567**			
	The break up of the above amount is as under:			
	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 ant Remuneration		56,000	56,000
		Total	**988,567**	**988,567**
21.02	**Source Tax and VAT Payable: Tk. -5,010,289**			
	The break up of the above amount is as under:			
	TDS on Party Bill/Dividend/WPPP		3,866,641	3,696,328
	TDS on Salary & Remuneration		(335,631)	(324,560)
	VAT Payable on Party Bill		(8,541,299)	(7,693,905)
		Total	**(5,010,289)**	**(4,322,138)**
22.00	**Workers Profit Participation Fund & Welfare Fund: Tk. 45,263,878**			
	The break up of the above amount is as under:			
	Opening Balance		48,597,905	47,690,608
	Add: Addition during the year		1,960,418	907,297
			50,558,323	**48,597,905**
	Less: Paid during the year		5,294,444	-
	Closing Balance		**45,263,878**	**48,597,905**
23.00	**Provision for Taxation: Tk. 47,561,789**			
	The break up of the above amount is as under:			
	Opening Balance		35,816,440	24,872,073
	Add: Provision made during the year (U/S 163 of ITA)		11,745,349	11,149,343
	Less: Provision For Previous Years (Over) / Under -(2021-2022)		-	(204,976)
			47,561,789	**35,816,440**
	Less: Adjustment during the year		-	-
	Closing Balance		**47,561,789**	**35,816,440**

MABS & J Partners Chartered Accountants Dhaka

Note No	Particulars		Amount in BDT	
			30-Jun-2026	30-Jun-2025
24.00	**Unclaimed Dividend Account: Tk. 3,479,632**			
	The break up of the above amount is as under:			
	1 Dividend Year - 2018 -2019		4,743	4,743
	2 Dividend Year - 2019 -2020		871,317	871,317
	3 Dividend Year - 2020 -2021		765,815	765,815
	4 Dividend Year - 2021 -2022		505,304	505,303
	5 Dividend Year - 2022 -2023		390,918	390,918
	6 Dividend Year - 2023-2024		625,556	633,824
	7 Dividend Year - 2024-2025		315,980	-
		Total	**3,479,632**	**3,171,920**
	The details has been shown in "Schedule-10".			
25.00	**Net Assets Value (NAV) Per Share**			
	Net Assets Value	**Note:-25.01**	920,627,805	905,444,455
	Number of shares outstanding		14,822,618	14,822,618
	NAV Per Share		**62.11**	**61.09**
25.01	**Net Assets Value (NAV): Tk. 920,627,805**			
	The break up of the above amount is as under:			
	Total Assets		2,740,017,043	2,533,803,846
	Less: Non-Current Liabilities		(385,929,621)	(441,092,911)
	Less: Current Liabilities		(1,433,459,617)	(1,187,266,480)
		Total	**920,627,805**	**905,444,455**

MABS & J Partners Dhaka Chartered Accountants

Note No	Particulars		Amount in BDT	
			2025-2026	2024-2025
26.00	**Revenue (Net of VAT): Tk. 1,174,534,915**			
	The break up of the above amount is as under:			
	Gross Sales	**Note:-26.01**	1,346,202,214	931,902,906
	Less: VAT on Sales	**Note:-26.03**	(171,667,299)	(118,415,534)
		Total	**1,174,534,915**	**813,487,372**
26.01	**Gross Sales: Tk. 1,346,202,214**			
	The break up of the above amount is as under:			
	A. Revenue from Sale of Goods		**1,256,202,214**	**883,902,906**
	Sulphuric Acid		992,815,984	629,072,517
	Alum Sulphate		227,723,803	217,238,376
	Linear Alkyl Benzene Sulphonic Acid		15,262,427	37,092,012
	Zinc Sulphate		20,400,000	240,000
	Magnesium Sulphate		-	260,000
	B. Revenue from Services (Contract Manufacturing)		**90,000,000**	**48,000,000**
	Zinc Sulphate (Contract Manufacturing)		90,000,000	48,000,000
		Total	**1,346,202,214**	**931,902,906**

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

(b) The company earned Tk. 9 crore from contract manufacturing of Zinc Sulphate for M/s Masud Auto Parts & Chemicals FY 2025-26, which has been recognized as revenue from services under IFRS-15.

26.02 Per Share Gross Sales

Gross Sales	1,346,202,214	931,902,906
Number of Shares	14,822,618	14,822,618
Per Share Sales	**90.82**	**62.87**

In the last few years, sales (market demand) have been fluctuating which has taken on an unpredictable character. Our sales team is trying to overcome the obstacle by facing global economic recission, drop of growth the country's GDP, post pandemic Corona Virus (COVID - 19) situation , ongoing Russia & Ukraine war, unstable situation of Middle East, volatile political situation of the country. Despite the bad situations, Sales of Sulphuric acid has increased by Tk. 363,743,467, Alum Sulphate has Increase in value by Tk. 10,485,426 but, LABSA (Test Manufacturing) has decreased by Tk. 21,829,585, Zinc Sulphate were Increased by Tk. 20,160,000/- and Magnesium Sulphate does not manufacture in current year thus, sales shown Nil , therefore per share gross sales has increase in this year.

26.03 VAT on Sales: Tk. 171,667,299

The break up of the above amount is as under:

VAT on Sulphuric Acid Sale	129,498,736	82,052,937
VAT on Alum Sulphate Sale	29,702,650	28,335,440
Linear Alkyl Benzene Sulphonic Acid	726,782	1,766,286
VAT on Zinc Sulphate (Contract Manufacturing)	11,739,130	6,260,870
Total	**171,667,299**	**118,415,534**

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

27.00 Cost of Sales: Tk. 915,995,827

The break up of the above amount is as under:

Raw Materials Consumed	**Note:-27.01**	792,300,824	474,092,089
Store & Spares used	**Note:-27.02**	550,000	516,500
Factory Overheads	**Note:-27.03**	120,727,006	103,220,436
Cost of goods manufactured		**913,577,830**	**577,829,025**
Opening Stock of Finished Goods		19,421,204	14,316,264
Cost of goods available for sales		**932,999,034**	**592,145,289**
Closing Stock of Finished Goods		(17,003,206)	(19,421,204)
	Total	**915,995,827**	**572,724,085**

Note No	Particulars	Amount in BDT	
		2025-2026	2024-2025

27.01 Raw Materials Consumed: Tk. 792,300,824

The break up of the above amount is as under:

Rock Sulphar	690,483,446	347,153,639
Alum Hydrate	56,235,881	83,825,494
Zinc Ash	3,587,200	-
Non Ferric Alum	41,994,297	-
Magnesium Powder	(0)	-
Linear Alkyl Benzene	-	43,112,956
	792,300,824	**474,092,089**

(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: Tk. 18,988,373

The break up of the above amount is as under:

Opening Balance	11,219,078	4,517,225
Add: Purchase during the year	8,319,295	7,218,353
Store & Spares available for Used	**19,538,373**	**11,735,578**
Less: Used during the year	**550,000**	**516,500**
For Production	550,000	516,500
For BMRE (Capital WIP).	-	-
Closing Balance	**18,988,373**	**11,219,078**

27.03 Factory Overheads: Tk. 120,727,006

The break up of the above amount is as under:

Air & Water Test Fee	47,200	53,400
Gas Bill	2,258,239	2,736,329
Electric Bill	31,017,130	14,585,905
Entertainment Office (F/O)	229,302	-
Fire Insurance Expense	-	2,072,301
Conveyance Expense	104,545	-
Packing Materials	862,825	587,200
Product Testing expense/Product Testing (BUET)	458,375	549,015
Wages & Salaries including Overtime & Bonus	45,451,452	43,442,167
Chemical Purchase for ETP/ATP/LAB	3,160,877	773,830
Day Labour for Misc Works	187,267	382,902
Fuel for Fork Lift /Excavator	127,400	157,307
Sundry Carrying	231,800	-
Oxygen & L.P Gas Purchase	1,459,331	167,200
Day Labour for Alum Breaking	1,716,433	1,089,300
Day Labour Loading & Unloading	208,897	-
Oil & Lubricant	172,520	536,976
Medical Expenses (Factory)	105,130	49,091
Spare Parts for Repairs & Maintenance (Plant & Machinery)	145,500	290,700
Transport License	460,000	320,000
Factory Depreciation	32,322,782	35,426,813
Total	**120,727,006**	**103,220,436**

27.04 Factory Depreciation: Tk. 32,322,782

The break up of the above amount is as under:

Depreciation on Plant & Machinery	24,325,744	27,004,160
Depreciation on Factory Building	7,958,943	8,377,835
Depreciation on Factory Boundary Wall	10,652	12,531
Depreciation on Laboratory Equipment	27,443	32,286
Total	**32,322,782**	**35,426,813**

Dhaka Chartered Accountants

Note No	Particulars		Amount in BDT	
			2025-2026	2024-2025
28.00	**Administrative, Selling and Distribution Expenses: Tk. 42,055,657**			
	The break up of the above amount is as under:			
	Salaries & Allowances including Eid Bonus (Office)		17,855,219	14,625,550
	Annual Subscription to Listed Companies		254,227	254,227
	Director Salary & Allowances Including Eid Bonus	**Note:-28.01**	10,560,000	10,565,429
	Bank Charges and Commission		777,465	752,293
	Car Repairs & Maintenance (Spare Parts and Service Charge)		475,636	404,640
	CDBL Line Charges		40,320	34,650
	Charity & Donation (Factory & Office)		-	52,500
	Computer Operating Expenses (Tonner, Cartledge etc. Purchase)		197,040	275,826
	Credit Rating Expenses		86,250	80,625
	Consultant Remuneration		240,000	720,000
	Conveyance (Office & Factory)		44,065	130,988
	Croker's & Cutleries		-	4,680
	Dish Bill (Factory & Office)		9,600	12,300
	Electric Bill (Office)		394,288	254,697
	Electric goods purchase		15,645	-
	Cooking Goods (Rich , Fish ,Vegetable etc.)		851,041	369,231
	Entertainment expense(Factory & Office)		284,484	533,260
	Gas Bill (Office)		25,920	12,880
	Goods for Repair and Maintenance		31,630	-
	Health & Hygienic Expense		153,341	-
	Internet Expenses (Factory & Office)		289,120	309,344
	Legal and Professional expense		100,000	-
	License Renewal Expenses		272,865	641,551
	Medical Expenses		4,000	85,625
	Mobile Expenses (Office & Factory)		204,318	91,490
	News Paper & Periodicals (Factory & Office)		8,655	11,857
	Office Expenses (Factory & Office)		182,916	250,281
	Audit Fee		517,500	523,250
	Annual General Meeting & Board Meeting Expenses		291,750	294,850
	Office Stationery (Factory & Office)		231,672	379,629
	Fuel for Vehicles		857,889	1,107,405
	Parking & Toll Charge		67,570	55,410
	Photocopy Charge (Factory & Office)		6,179	9,656
	Postage & Courier and Fax Exp.		11,240	26,473
	Renewal of Tax Token & Fitness Certificate		12,487	10,257
	Repair & Maintenance-Office Equipment (Spare Parts)		82,910	60,450
	Stamp Purchase		69,070	59,932
	Telephone Bill (Office)		8,728	6,270
	Travelling Expenses		-	127,265
	Water Bill (Office & Factory)		79,566	86,659
	Fish & Deer Upkeep (Factory)		153,655	142,730
	Tree Plantation		20,650	3,000
	Carriage Outward		2,319,335	804,590
	Tender Schedule & Others		97,900	70,347
	Advertisement & Publicity		77,957	320,323
	Day Labour for Loading & Unloading		1,035,533	860,270
	Depreciation (Office)	**Note:-28.02**	2,756,021	2,899,800
		Total	**42,055,657**	**38,322,490**

28.01 Director's Salary & Allowances Payable: Tk. 10,560,000

The break up of the above amount is as under:

(i)	Md. Nazrul Islam, Managing Director	4,800,000	4,805,429
(ii)	Mr. A.H.M Abdullah, Director	3,000,000	3,000,000
(iii)	Mr. Mahmudul Hasan, Director	1,800,000	1,800,000
(v)	EID Bonus (For Director'S)	960,000	960,000
	Total	**10,560,000**	**10,565,429**

Note No	Particulars	Amount in BDT	
		2025-2026	2024-2025

28.02 Depreciation (Office): Tk. 2,756,021

The break up of the above amount is as under:

Depreciation on Motor Vehicles		1,095,042	1,216,714
Depreciation on Bi-Cycle		155	172
Depreciation on Furniture & Fixture		257,920	286,578
Depreciation on Office Equipment		521,019	516,617
Depreciation on Computer		85,324	80,221
Depreciation on Generator		26,441	29,379
Depreciation on ROU Asset		770,120	770,120
	Total	**2,756,021**	**2,899,800**

29.00 Finance Expenses: Tk. 177,323,400

The break up of the above amount is as under:

Interest on Agrani Bank C.C (Hypo)		92,127,770	89,085,970
Interest on Stimulus Package Loan		6,337,302	26,304,855
Interest on Project Loan		63,639,018	69,619,492
Interest on Tem Loan		14,869,419	-
Interest on IPDC Loan		-	2,455,241
Interest on Lease Liability		349,892	420,084
	Total	**177,323,400**	**187,885,642**

The company is fully aware of the implications of its' finance costs and emphasize to control it and finally able to reduce Tk 1,05,62,242 compare with the last year. The position of last three years are presented: BDT 160,704,849 in 2023-2024, to BDT 187,885,642 in 2024-2025, and further to BDT 177,323,400 in 2025-2026. The major portion of the current year's finance cost comprises interest on Agrani Bank C.C (Hypo) amounting to BDT 92,127,770 and the reason behind the increasing is a huge import is occurred in current year, however Project Loan BDT 63,639,018, Interest on Term loan 14,869,419 and Stimulus Package Loan BDT 6,337,302. The continuous rise in finance costs is mainly due to increased bank borrowings and higher interest rates, which have adversely affected the company's profitability and liquidity position.

30.00 Non-operating Income: Tk. 2,008,745

The break up of the above amount is as under:

Fish Sale		1,700,000	2,576,875
Cow Sale		300,000	1,036,250
Interest Income		8,745	884,961
	Total	**2,008,745**	**4,498,086**

31.00 Income Tax Expenses: Tk. 8,337,939

The break up of the above amount is as under:

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)	**Note:-31.01**	11,745,349	11,149,343
Over Provision-(2021-2022)		-	(204,976)
Deferred Tax Expenses /(Income)	**Note:-31.02**	(3,407,411)	(3,839,015)
	Total	**8,337,939**	**7,105,352**

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

Net profit before tax	39,208,358	18,145,944
Statutory Tax @ 22.5%	8,821,880	4,082,837
Income Tax Act u/s 163		
a) Tax 1% U/s 163 of ITA,2023	11,745,349	8,134,874
b) Tax U/s 89 of ITA,2023	8,931,544	11,149,343
c) Tax on applicable rate	8,821,880	4,082,837
Current Tax Expenses whichever is higher	**11,745,349**	**11,149,343**

Note No	Particulars	Amount in BDT	
		2025-2026	2024-2025
	Effective Tax Rate	**29.96%**	**61.44%**

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 1% 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 8,337,938/-. The effective tax rate is also 29.96% of profit before statutory tax.

31.02 Deferred Tax Expense/(Income): Tk. -3,407,411

The break up of the above amount is as under:

Carrying Value of Property, plant and Equipments (WDV) at Balance Sheet Date	753,136,100	786,770,083
Less: Revaluation Increase	(299,057,921)	(302,899,931)
Net Carrying Cost	**454,078,179**	**483,870,152**
Less: Land Value	(113,946,085)	(113,946,085)
Net Carrying cost (Net of Land & Land Development) (A)	**340,132,094**	**369,924,067**
Right-of-Use (ROU) Asset (B)	**2,310,351**	**3,080,471**
Lease Liability (C)	**(2,444,757)**	**(3,474,865)**
Total Carrying Value at Balance Sheet Date (A+B-C)	**339,997,688**	**369,529,673**
Less: Tax Based WDV (Estimated)	(173,263,856)	(191,840,695)
Temporary Taxable Differences	**166,733,832**	**177,688,978**
Deferred Tax on Depreciation on Revaluation-Increase		
Deferred Tax Liability on Temporary Taxable Difference @ 22.5%	37,515,112	39,980,020
Deferred Tax on Depreciation on Revaluation Increase through OCI	864,452	942,503
Deferred Tax Liability on 30 June 2026	**38,379,565**	**40,922,523**
Less: Opening Deferred Tax Liability	(40,922,523)	(43,819,035)
Less: Deferred Tax on Revaluation Transferred to Revaluation Reserve	(864,452)	(942,503)
Deferred Tax Expenses (Income) Recognised during the year	**(3,407,411)**	**(3,839,015)**

32.00 Earning per share (EPS)

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

EPS =	Net Profit After Tax	=	30,870,419	11,040,592
	Number of Share		14,822,618	14,822,618
			2.08	**0.74**

The Company's sales performance during the year was affected by challenging market conditions, including global economic recessionary pressures, slower GDP growth, the ongoing Russia-Ukraine conflict, instability in the Middle East, and domestic political uncertainty. Despite these challenges, net sales increased by 44.38% compared to the previous year.

Product-wise, Sulphuric Acid sales increased in value by Tk. 363.74 million despite a decline in sales volume, while Alum Sulphate sales value increased by Tk. 10.49 million notwithstanding a reduction in quantity sold. Zinc Sulphate achieved growth in both sales value and volume, with sales value increasing by Tk. 20.16 million. Conversely, LABSA (Test Manufacturing) recorded decreases in both sales value and sales volume.

During the year, the Company also experienced a significant increase in electricity costs and other production expenses, resulting in an overall 59.94% increase in cost of sales compared to the previous year. In addition, administrative, selling, and distribution expenses increased. However, financial expenses decreased due to the repayment of borrowings.

The combined impact of increase in sales price, and reduced finance costs significantly influenced the Company's earnings per share (EPS) during the year.

MABS & J Partners ★ Dhaka ★ Chartered Accountants

Note No	Particulars	Amount in BDT	
		2025-2026	2024-2025
33.00	**Cash Receipts From Customers and Others: Tk. 1,723,323,201**		
	The break up of the above amount is as under:		
	Gross Sales	1,346,202,214	931,902,906
	Non Operating Income	2,008,745	4,498,086
	Trade Receivables_ Decrease (Increase)	144,553,997	185,667,571
	Advance against Sales Sch. 05.01	246,131,408	-
	Loan & Advance - Net of VAT & Tax _Decrease / (Increase)	(15,573,162)	(7,770,959)
	Total	**1,723,323,201**	**1,114,297,603**
34.00	**Cash paid to Suppliers and Others: Tk. 1,103,516,185**		
	The break up of the above amount is as under:		
	Raw Materials Purchase	1,122,364,353	387,088,814
	Stores & Spares Purchase	8,319,295	7,218,353
	Material in Transit_ Increase/ (Decrease)	(20,293,599)	(31,096,386)
	Trade Payables-(Increase)/ Decrease	(6,873,865)	(356,993)
	Total	**1,103,516,185**	**362,853,788**
35.00	**Cash paid to Employees and for Other Expenses: Tk. 321,897,757**		
	The break up of the above amount is as under:		
	Salaries & Allowances including Eid Bonus (Office)	63,306,671	58,067,717
	Factory Overheads (Excl. Wages & Salary and Depreciation)	42,952,771	24,351,456
	Administrative & Marketing Exp. (Excd. Salaries, Depr. & Exch. Loss)	21,444,417	20,797,140
	Finance costs	177,323,400	187,885,642
	Liabilities for Expenses _Decrease (Increase)	11,576,053	(3,998,569)
	Worker Profit participation fund	5,294,444	-
	Total	**321,897,757**	**287,103,386**
36.00	**Cash paid for VAT & Tax: Tk. 232,270,451**		
	The break up of the above amount is as under:		
	(a) Payment of VAT	**167,128,541**	**124,708,763**
	VAT Deposit in Cash	79,356,522	77,240,835
	VAT Paid at Import	19,346,833	10,753,330
	AT Paid at Import	66,106,240	33,120,824
	VAT on Utility Bill	2,318,946	3,593,773
	(b) Payment of Tax	**65,141,910**	**44,166,613**
	AIT on Import	56,135,366	33,207,369
	AIT Deduction from Sale Bill	8,931,544	11,149,343
	AIT on Interest Income	-	(190,100)
	AIT on Vehicles	75,000	-
	Total (A+B)	**232,270,451**	**168,875,375**
37.00	**Acquisition of Non-current Assets: Tk. -75,796,880**		
	The break up of the above amount is as under:		
	Addition to Fixed Assets (Net of Adjustment)	674,700	8,416,005
	Addition for Capital Work in Progress	14,626,602	104,960,789
	Adjustment of Capital Working Progress	(92,204,800)	-
	Payment of Lease Liability	1,106,618	400,109
	Total	**(75,796,880)**	**113,776,902**
38.00	**Loan Received: Tk. 200,952,146**		
	The break up of the above amount is as under:		
	Loan from Agrani Bank	(231,304,792)	27,781,279
	Project Loan from Agrani Bank (Interest)	63,689,018	69,669,492
	Term Loan from Agrani Bank Incentive (Interest & Charges)	14,919,539	-
	Term Loan from Agrani Bank Incentive (Transfer to Term loan)	154,776,382	
	Term Loan from IPDC Finance (Interest)	-	2,[illegible]361
	Short term Loan Received	198,872,000	107,[illegible],000
	Total	**200,952,146**	**207,[illegible],132**

A. Qasem & J Partners Dhaka Chartered Accountants

Note No	Particulars	Amount in BDT	
		2025-2026	2024-2025

39.00 Loan Repaid: Tk. 256,420,975

The break up of the above amount is as under:

Project Loan Payment to Agrani Bank		129,632,720	139,628,005
Term Loan Payment from IPDC Finance		-	23,446,780
Term Loan from Agrani Bank Incentive		57,200,000	-
Short term Loan Repayment		69,588,255	210,165,336
	Total	**256,420,975**	**373,240,122**

40.00 Dividend Paid: Tk. 14,514,908

The break up of the above amount is as under:

Dividend Paid		14,514,908	18,278,256
Less: Sale of Fraction Share		-	-
	Total	**14,514,908**	**18,278,256**

Unclaimed Dividend Account balance (Except last three years) amounting Tk. 12,75,338/- has been transferred to **Capital Market Stabilization Fund** (SND A/c No. 0010311521301 Community Bank Bangladesh Ltd., Gulshan Corporate Branch, Dhaka) after deducting TDS Complying 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		65,638,808	295,465,055
Weighted average number of shares		14,822,618	14,822,618
	Total	**4.43**	**19.93**

The Efficiency of our Sales Division has Increased Significantly , their remarkable contribution not only help to boost up sales but also declined accounts receivable by Tk.144,553,997 for that operating Cash has shown positive Impact. Collection from Sales Increased by Tk. 390,685,404/- though Payment for Raw Materials & Trade Creditors was also Increased by Tk.494,530,989/- and Wages & Others Expenses and Payment of VAT and Tax is Increased by Tk. 34,794,371/- and Tk.63,395,076- respectively against the same period of the previous year. But Sales & Trade Debtors collection is proportionately Lower than payments, Purchase of Raw Materials significantly increased by Tk.735,275,539 compare with the last financial year. As a result Cash Flow from Operating Activities stand at TK.65,638,809/- which causes the significant adverse impact on NOCFPS compare with the last financial year.

42.00 Reconciliation of Net Profit with Cash Flows from Operating Activities: Tk. 65,638,808

The break up of the above amount is as under:

Profit before Tax	39,208,358	18,145,944
Adjustment for:		
Add: Depr. on Property, Plant and Equipment	34,308,683	37,556,493
Add: Depreciation of ROU Assets	770,120	770,120
Add: Contribution to WPFF	(3,334,027)	907,297
Add /Less: (Incr.) / Decr. in Inventory	(315,121,228)	106,292,868
Add / Less: (Incr.) / Decr. in Trade Receivables	144,553,997	185,667,571
Add / Less: (Incr.) / Decr. in Advance against Sales	246,131,408	-
Add / Less: (Incr.) / Decr. in Loans, Adv. & Deposits (Excld. VAT)	156,094,136	110,644,573
Add / Less: Incr. / (Decr.) in Trade Payables	6,873,865	356,993
Add / Less: Incr. / (Decr.) in Liabilities for Expenses	(11,576,052)	3,998,571
Cash Generated from Operations	**297,909,259**	**464,340,430**
Less: VAT & Income Tax Paid	(232,270,451)	(168,875,375)
Net Cash (used in) / generated from operating activities	**65,638,808**	**295,465,055**

43.00 Depreciation of Revaluation Adjustment: Tk. 3,842,010

The break up of the above amount is as under:

Depreciation on Revaluation adjustment		3,842,010	4,188,901
	Total	**3,842,010**	**4,188,901**

(a) Depreciation on partial revaluation increase of Plant & Machinery as well as Building had been charged during the year 2025-2026 amounting to Tk. 38,42,010/- and adjusted in statement of Changes in Equity. Details has been shown in "**Schedule-09**".

S. S. & J. Partners ★ Dhaka ★ Chartered Accountants

44.00 Provision of tax liability between Financial Statements and Final Assessment

Assessment Year	Account-ing 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	17,992,989	U/s 183(7)/163 /289/184/292	-	(204,976)
2023-2024	2022-2023	11,809,619	-	-	-	11,809,619
2024-2025	2023-2024	13,062,154	-	-	-	13,062,154
2025-2026	2024-2025	11,149,343	-	-	-	11,149,343
2026-2027	2025-2026	11,745,349	-	-	-	11,745,349
Total		**230,608,702**	**182,636,961**	-	-	**47,561,789**

45.00 Proposed Dividend

(a) Cash Dividend Tk. 22,233,927/-
Cash Dividend has been recommended by the board of Directors on paid-up capital of Tk. 148,226,180/- @ **15%** in their meeting held on 28 November 2026 subject to the approval by the shareholders in the 44th AGM will be held on 24 December 2026.

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

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

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

(C) Payment to Directors as Remuneration & Perquisite in the year 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	54,000.000	54,000.000	41,155.867	76.21%
Alum Sulphate	18,000.000	18,000.000	4,892.703	27.18%
Linear Alkyl Benzene Sulphonic Acid	12,000.000	12,000.000	4.277	0.04%
Zinc Sulphate	6,000.000	6,000.000	400.00	6.67%
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 year.
(b) No foreign currency was earned in the year.

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 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. 456,220.60 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.

MABS & J Partners ★ Chartered Accountants ★ Dhaka

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 Salary & Allowances

Name	Designation	Amount in BDT 2025-2026	
		Total	Payable
Mr. 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	5,133,924	18,925,000	19,141,600	4,917,324
2	A.H.M Abdullah	69,251,997	-	-	69,251,997
		74,385,922	**18,925,000**	**19,141,600**	**74,169,322**

g) Short Term Loan with Jamuna Construction:

SN	Name of Party	Opening Balance	Transaction		Closing Balance
			Taken	Refund	
1	Jamuna Construction	-	179,947,000	50,446,655	129,500,345
		-	**179,947,000**	**50,446,655**	**129,500,345**

h) During the year Lease Liability Payment of Tk. 13,80,000 to - Managing Director (Mr. Nazrul Islam) for Office rent -Lease purpose.

i) 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 BDT Refund	
		Total	Payable
Mr. Shamsul Huq	Company Secretary	1,110,504	92,542
Mr. Md. Ali Hasan	Chief Financial Officer	1,738,344	144,862
Mr. Md. Mahbubul Hasan Bhuiyan	Financial Controller	1,680,000	140,000
Mr. Md. Abu Taher Bhuyan	General Manager (Factory)	1,459,308	121,609
Mr. A S M Farhan Reza	Maintenance Eng. (Civil)	1,163,532	96,961

52.00 Recent Events and Trends in our business view:

Despite increase of Raw Material Cost and Electricity bill , overall Cost of Sales has been Increased by 59.94% as against same period of the previous year . Moreover Administrative ,Selling and Distribution Expenses has also been increased except financial expenses, but Sales has been Increased by 44.38% as against same period of the previous year due to volatile situation of local industries, which causes significant effect on our industry.

MABS & J Partners Chartered Accountants Dhaka

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 2026.

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Financial Officer

Shamsul Huq
Company Secretary

Dhaka, Bangladesh
28 OCT 2026

MABS & J Partners
Dhaka
Chartered Accountants

WATA Chemicals Limited

Schedule of Property, Plant & Equipment (PPE)

As at 30 June 2026

Schedule-01

SL No.	Name of Assets	Cost / Revaluation				Rate	Depreciation				Written Down Value 30.06.2026
		As at 01.07.2025	Addition this year	Adjustment this year	Total 30.06.2026		As on 01.07.2025	Addition this year	Adjustment this year	As on 30.06.2026	
01	Land & Land Development	113,946,085		-	113,946,085	-	-	-	-	-	113,946,085
02	Plant & Machinery & Equip.	984,701,469		-	984,701,469	10%	490,644,028	24,325,744	-	514,969,772	469,731,697
03	Factory Building	263,310,331	-	-	263,310,331	5%	104,131,467	7,958,943	-	112,090,410	151,219,921
04	Boundary Wall	784,468	-	-	784,468	15%	713,458	10,652	-	724,110	60,359
04	Laboratory Equipment	646,944	-	-	646,944	15%	463,989	27,443	-	491,432	155,512
05	Motor Vehicles	31,388,326	-		31,388,326	10%	20,437,903	1,095,042	-	21,532,945	9,855,381
06	Bi-Cycle	5,200	-	-	5,200	10%	3,650	155	-	3,805	1,395
07	Furniture & Fixture	6,367,134	-	-	6,367,134	10%	3,787,934	257,920	-	4,045,854	2,321,280
08	Office Equipment	9,539,064	602,700	-	10,141,764	10%	4,830,157	521,019	-	5,351,176	4,790,588
09	Computer & Software	1,495,308	72,000	-	1,567,308	10%	666,071	85,324	-	751,395	815,913
10	Generator	989,835	-	-	989,835	10%	725,426	26,441	-	751,867	237,968
Total as on 30.06.2026		**1,413,174,164**	**674,700**	**-**	**1,413,848,864**		**626,404,082**	**34,308,683**	**-**	**660,712,766**	**753,136,100**
Total as on 30.06.2025		**1,404,758,159**	**8,416,005**	**-**	**1,413,174,164**		**588,847,589**	**37,556,493**	**-**	**626,404,082**	**786,770,083**

NB: Cost of Land Tk. 75,43,465 (Deed No. 2070 , Dated 17/2/2025)

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

(b) Depreciation on addition has been charged for the year 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	34,790,395	-	34,790,395	x	10%	=	3,479,040
Depreciation on Sulfuric Acid Plant Unit-2	152,160,182	-	152,160,182	x	10%	=	15,216,018
Depreciation on Alum Sulphate Plant Unit-1	12,637,377	-	12,637,377	x	10%	=	1,263,738
Depreciation on Zinc Plant	11,323,258	-	11,323,258	x	10%	=	1,132,326
Depreciation on Magnesium Plant	19,862,865	-	19,862,865	x	10%	=	1,986,287
Depreciation on Utilities Plant	12,483,366	-	12,483,366	x	10%	=	1,248,337
Total	**243,257,443**	**-**	**243,257,443**				**24,325,744**

MABS & J Partners ★ Chartered Accountants ★ Dhaka

WATA Chemicals Limited

Schedule of Property, Plant & Equipment (PPE)

As at 30 June 2025

Schedule-01

SL No.	Name of Assets	Cost / Revaluation				Rate	Depreciation				Written Down Value 30.06.2025
		As at 01.07.2024	Addition this year	Adjustment this year	Total 30.06.2025		As on 01.07.2024	Addition this year	Adjustment this year	As on 30.06.2025	
01	Land & Land Development	106,402,620	7,543,465	-	113,946,085	-	-	-	-	-	113,946,085
02	Plant & Machinery & Equip.	984,041,469	660,000	-	984,701,469	10%	463,639,868	27,004,160	-	490,644,028	494,057,441
03	Factory Building	263,310,331	-	-	263,310,331	5%	95,753,632	8,377,835	-	104,131,467	159,178,864
04	Boundary Wall	784,468	-	-	784,468	15%	700,927	12,531	-	713,458	71,010
04	Laboratory Equipment	646,944	-	-	646,944	15%	431,703	32,286	-	463,989	182,955
05	Motor Vehicles	31,388,326	-		31,388,326	10%	19,221,189	1,216,714	-	20,437,903	10,950,423
06	Bi-Cycle	5,200	-	-	5,200	10%	3,477	172	-	3,649	1,551
07	Furniture & Fixture	6,367,134	-	-	6,367,134	10%	3,501,356	286,578	-	3,787,934	2,579,200
08	Office Equipment	9,443,524	95,540	-	9,539,064	10%	4,313,540	516,617	-	4,830,157	4,708,907
09	Computer & Software	1,378,308	117,000	-	1,495,308	10%	585,850	80,221	-	666,071	829,237
10	Generator	989,835	-	-	989,835	10%	696,047	29,379	-	725,426	264,409
Total as on 30.06.2025		**1,404,758,159**	**8,416,005**	**-**	**1,413,174,164**		**588,847,589**	**37,556,493**	**-**	**626,404,082**	**786,770,083**
Total as on 30.06.2024		**1,403,911,559**	**846,600**	**-**	**1,404,758,159**		**547,704,264**	**41,143,325**	**-**	**588,847,589**	**815,910,571**

NB: Cost of Land Tk. 75,43,465 (Deed No. 2070 , Dated 17/2/2025)

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

(b) Depreciation on addition has been charged for the year 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	38,655,994	-	38,655,994	x	10%	=	3,865,599
Depreciation on Sulfuric Acid Plant Unit-2	169,066,869	-	169,066,869	x	10%	=	16,906,687
Depreciation on Alum Sulphate Plant Unit-1	14,041,530	-	14,041,530	x	10%	=	1,404,153
Depreciation on Zinc Plant	12,581,398	-	12,581,398	x	10%	=	1,258,140
Depreciation on Magnesium Plant	22,069,850	-	22,069,850	x	10%	=	2,206,985
Depreciation on Utilities Plant	13,185,962	660,000	13,845,962	x	10%	=	1,362,596
Total	**269,601,603**	**660,000**	**270,261,603**				**27,004,160**

MABS & J Partners Chartered Accountants Dhaka

WATA Chemicals Limited

Movement of Raw Materials Stock

For the year ended 30 June 2026

Schedule-02

Particulars	Opening Stock 1-Jul-2025		Purchased during the year 2025-2026		Adj. during the year 2025-2026		Consumption 2025-2026		Closing Stock 30-Jun-2026	
	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	301.60	6,754,098	15,272	1,006,664,375	2,162.89	-	14,406.33	690,483,446	3,329.83	322,935,027
Alumina Hydrate	39.32	1,912,673	1,334.92	70,118,481	33.72	-	1,112.11	56,235,881	295.85	15,795,273
Non Ferric Alum	-	-	1,058.00	41,994,297	-	-	1,058.00	41,994,297	-	-
Zinc Ash	1.98	46,728	152.00	3,587,200	-	-	152.00	3,587,200	1.98	46,728
Magnesium Powder	1.34	30,150	-		-	-	-	(0)	1.34	30,150
Linear Alkyl Benzene	8.47	1,695,827	-	-	-	-	-	-	8.47	1,695,827
Total	**352.71**	**10,439,476**	**17,816.59**	**1,122,364,353**	**2,196.61**	**-**	**16,728.44**	**792,300,824**	**3,637.47**	**340,503,005**

Raw Materials consumption in relation with production (Input Ratio)

For the year ended 30 June 2026

Product Name	Raw Materials Used	Production	Input Ratio (Per Ton)	Consumption of RM		Value of Consumed Materials		
				Purchased Materials	Own Product Internal used	Purchased Raw Materials used	Own Product Internal used	Average rate (Per M.Ton)
		Qty. (M.Ton)	Production	Qty. (M.Ton)	Qty. (M.Ton)	In Taka	In Taka	In Taka
Sulphuric Acid	Rock Sulphur	41,155.87	0.35	14,406.33	-	690,483,446	-	47,929
Aluminum Sulphate	Alumina Hydrate	4,892.70	0.29	1,112.11	-	56,235,881	-	50,567
Do	Sulphuric Acid	4,892.70	0.60		2,935.62	-	49,251,745	16,777
Zinc Sulphate	Zinc Ash	400.00	0.38	152.00		3,587,200	-	-
Do	Sulphuric Acid	400.00	0.62		248.00	-	4,160,765	16,777
Magnesium Sulphate	Magnesium Powder	-	0.18	-	-	(0)	-	-
Do	Sulphuric Acid	-	0.82		-	-	-	16,777
LABSA	Linear Alkyl Benzene	4.28	0.75	-		-		-
Do	Rock Sulphur	4.28	0.11	0.45				47,929
Total		**51,749.83**		**15,670.89**	**3,183.62**	**750,306,527**	**53,412,510**	

Movement of Raw Materials Stock

For the Year Ended 30 June 2025

Particulars	Opening Stock 1-Jul-2024		Purchased during the year 2024-2025		Adj. during the year 2024-2025		Consumption 2024-2025		Closing Stock 30-Jun-2025	
	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	2,943.82	56,762,725	12,018.00	297,145,012	842	-	15,502.22	347,153,639	301.60	6,754,098
Alumina Hydrate	667.49	36,515,331	936.14	49,222,836	158.88	-	1,723.20	83,825,494	39.32	1,912,673
Zinc Ash	1.98	46,728	-	-	-	-	-	-	1.98	46,728
Magnesium Powder	1.34	30,150	-	-	-	-	-	-	1.34	30,150
Linear Alkyl Benzene	23.75	4,087,817	200.00	40,720,966	-	-	215.28	43,112,956	8.47	1,695,82[illegible]
Total	**3,638.38**	**97,442,751**	**13,154.14**	**387,088,814**	**1,001**	**-**	**17,440.69**	**474,092,089**	**352.71**	**10,439,47[illegible]**

MABS & J Partners Chartered Accountants Dhaka

WATA Chemicals Limited

Movement of Finished Goods Stock
For the year ended 30 June 2026

Schedule-03

Particulars	Opening Stock		Production during the year	Internal Used during the year	Sale during the year	Closing Stock	
	1-Jul-2025		2025-2026	2025-2026	2025-2026	30-Jun-2026	
	Qty. M.Ton	Amount in Taka	Qty. M.Ton	Qty. M.Ton	Qty. M.Ton	Qty. M.Ton	Amount in Taka
Sulphuric Acid	414.242	4,121,712	41,155.867	2,542.940	38,692.960	334.209	7,220,644
Alumina Sulphate	138.900	3,039,271	4,892.703	-	4,730.200	301.403	9,782,563
Linear Alkyl Benzene Sulphoni	74.028	12,260,221	4.277	-	78.305	-	-
Zinc Sulphate	-	-	400.000	-	400.000	-	-
Magnesium Sulphate	-	-	-	-	-	-	-
Total	**627.170**	**19,421,204**	**46,452.847**	**2,542.940**	**43,901.465**	**635.612**	**17,003,206**

WATA CHEMICALS LIMITED
Movement of Finished Goods Stock
For the Year Ended 30 June 2025

Particulars	Opening Stock		Production during the year	Internal Used during the year	Sale during the year	Closing Stock	
	1-Jul-2024		2024-2025	2024-2025	2024-2025	30-Jun-2025	
	Qty. M.Ton	Amount in Taka	Qty. M.Ton	Qty. M.Ton	Qty. M.Ton	Qty. M.Ton	Amount in Taka
Sulphuric Acid	728.345	7,370,518	44,034.390	-	40,790.500	414.242	4,121,712
Alumina Sulphate	325.100	6,609,283	6,067.400	3,557.993	6,253.600	138.900	3,039,271
Linear Alkyl Benzene Sulphoni	2.000	264,507	266.028	-	194.000	74.028	12,260,221
Zinc Sulphate	2.000	39,096	-	-	2.000	-	-
Magnesium Sulphate	2.000	32,860	-	-	2.000	-	-
Total	**1,059.445**	**14,316,264**	**50,367.818**	**3,557.993**	**47,242.100**	**627.170**	**19,421,204**

MABS & J Partners
Dhaka
Chartered Accountants

WATA Chemicals Limited

Sales (Net of VAT)

For the year ended 30 June 2026

Schedule-04

Particulars	2025-2026			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
A. Revenue from Sale of Goods				
Sulphuric Acid	38,693	992,815,984	129,498,736	863,317,247
Alumina Sulphate	4,730	227,723,803	29,702,650	198,021,153
Linear Alkyl Benzene Sulphonic Acid	78	15,262,427	726,782	14,535,645
Zinc Sulphate (VAT Exempted)	400	20,400,000	-	20,400,000
Magnesium Sulphate (VAT Exempted)	-	-	-	-
A. Sub-total (Goods Sales)	**43,901**	**1,256,202,214**	**159,928,169**	**1,096,274,045**
B. Revenue from Services (Contract Manufacturing)				
Zinc Sulphate (Contract Manufacturing)	3,000	90,000,000	11,739,130	78,260,870
B. Sub-total (Service Revenue)	**3,000**	**90,000,000**	**11,739,130**	**78,260,870**
Total (A+B)	**46,901**	**1,346,202,214**	**171,667,299**	**1,174,534,915**

WATA CHEMICALS LIMITED

Sales (Net of VAT)

For the year ended 30 June 2025

Particulars	2024-2025			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
A. Revenue from Sale of Goods				
Sulphuric Acid	40,791	629,072,517	82,052,937	547,019,580
Alumina Sulphate	6,254	217,238,376	28,335,440	188,902,936
Linear Alkyl Benzene Sulphonic Acid	194	37,092,012	1,766,286	35,325,726
Zinc Sulphate (VAT Exempted)	2	240,000	-	240,000
Magnesium Sulphate (VAT Exempted)	2	260,000	-	260,000
A. Sub-total (Goods Sales)	**47,242**	**883,902,906**	**112,154,664**	**771,748,242**
B. Revenue from Services (Contract Manufacturing)				
Zinc Sulphate (Contract Manufacturing)	2,000	48,000,000	6,260,870	41,739,130
B. Sub-total (Service Revenue)	**2,000**	**48,000,000**	**6,260,870**	**41,739,130**
Total (A+B)	**49,242**	**931,902,906**	**118,415,534**	**813,487,372**

WATA Chemicals Limited

Trade Receivables

As at 30 June 2026

Schedule-05

Sl. No.	Name of Customers	Amount in Taka	
		30-Jun-2026	30-Jun-2025
1	Bhandhal Jhuri WTP-CWASA	-	23,508,003
2	BSK Chemical Industries Ltd.	1,816,099	1,831,950
3	Ghorashal Polash Fertilizer PLC (GPFPLC)	27,006,000	-
4	City Fresh Toiletries Ltd	-	378,546
5	Goadnail Water Works	5,088,619	3,174,616
6	Green Dot Corporation.Ltd	-	63,492
7	H.K. Enterprise	-	6,341,554
8	Kohinoor Chemical Company Ltd.	-	4,596,435
9	Modunaghat Water Treatment Plant	14,794,688	5,883,372
10	Mohara Division (CWASA)	-	-
11	M/s Asad Trading	-	83,710,003
12	M/s. Asad Trading Unit-2	3,675,673	1,136,764
13	M/S Ashab Enterprise	111,001	-
14	M/s Aysha Trading Corporation	-	1,302,598
15	M/s Dewan Enterprise	381,366	381,366
16	M/s. Dohar Chemicals	-	47,571
17	M/s Faruk Chemical Industries Ltd.	422,362	1,622,362
18	M/s Masud Auto Parts & Chemicals	-	230,390
19	M/s M.R. Chemicals	1,843,606	23,688,112
20	M/s New Molla Traders	772,419	2,157,419
21	M/s Tarek Enterprise	-	204,503
22	M/s. Zharna Chemical Supply Co.	277,998	603,117
23	M/s Zharna Traders	950,538	3,110,815
24	New Sun Chemicals	-	367,590
25	Rashid Enterprise	-	2,278,177
26	Saidabad Water Treatment Plant	37,947,599	-
27	SheikHasina/Karaphuli Pani Shodhonagar (CWASA)	16,034,534	-
28	Karnaphuli Pani Shodhonagar (CWASA)	-	16,653,375
29	S.M Chemicals	292,690	68,294,690
30	Uttara Chemicals	-	1,821,150
31	Younus Paper Mills Ltd.	410,870	390,001
32	Zhu Xiao Long Industries ltd.	-	2,602,087
Total		**111,826,061**	**256,380,058**

WATA Chemicals Limited

Advance Against Sales

Schedule-05.01

Sl. No	Name of Customers	Amount in Taka	
		30-Jun-2026	30-Jun-2025
1	H.K. Enterprise	4,619,198	-
2	M/s Masud Auto Parts & Chemicals	44,911,060	-
3	M/s Aysha Trading Corporation	4,330,608	-
4	Comilla Chemicals Supply	49,157,052	-
5	Dohar Chemicals	2,840,204	-
6	M/s Asad Trading	22,941,704	-
7	New Sun Chemicals	28,478,404	-
8	Rashid Enterprise	267,158	-
9	Uttara Chemicals	6,716,679	-
10	Zhu Xiao Long Industries ltd.	81,869,341	-
Total		**246,131,408**	-

BS & J Partners Dhaka Chartered Accountants

WATA Chemicals Limited

Trade Payables

As at 30 June 2026

Schedule-06

Sl. No	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
1	Aesthetic Engineering Service	60,000	60,000
2	Electromach Engineering	231,880	231,880
3	Jamuna Trading Corporation	-	205,231
4	Nippon Paint (BD) Private Ltd	136,341	527,341
5	Safe Power Electric Company	90,000	90,000
6	Tara Beebi International	-	229,941
7	Talukdar Transport	753,000	-
Total		**1,271,221**	**1,344,393**

WATA Chemicals Limited

Advance to Suppliers

As at 30 June 2026

Schedule-07

Sl. No	Particulars	Amount in Taka	
		30-Jun-2026	30-Jun-2025
1	Abir Shiping Limited (C & F)	5,045,061	19,397,224
2	Aristocrate Advisors & Arrangers	1,200,000	1,200,000
3	Asis Refrigeration & Electric	872,787	1,064,287
4	Aysha Enter Prise	560,000	-
5	Bengal Interior	500,000	200,000
6	BRB Cable Industries Ltd.	17,581	-
7	Dexterous Engineering	352,835	265,535
8	Dhaka Engineering Works (Md. Shihab)	211,000	2,711,000
9	Expert Engineering Survey Consultant	50,000	50,000
10	F. Rahman Construction (Fazlur Rahman)	74,100	2,617,100
11	Gentech Power International	527,000	1,400,000
12	Inovative Technology International	709,225	1,409,225
13	Jamuna Trading Corporation	1,213,874	-
14	KNAF Fiber Plastic and Rubber Industry.	100,000	-
15	Md. Najmul Sanitary Engineer	20,000	20,000
16	MM Corporation (C & F)	3,267,586	14,367,586
17	Mozid Engineering Workshop	100,000	-
18	M/s AB Enterprise	300,000	-
19	M/s Fahim Transport Agency	3,911,536	5,006,444
20	M/S Harun Rong Bitan	1,192,400	984,500
21	M/s MHR Brick Field	180,000	950,000
22	M/s Monowara Enterprise	39,913	39,913
23	MS Enterprise	160,000	160,000
24	New Boiler Museum	645,300	645,300
25	Nippon and Macdonald Steel Industries Ltd.	46,980	
26	Rasel International Ltd.	16,578,191	1,002,605
27	Robi Painting Interior & Exterior	762,306	762,306
28	Rooftec Trade	190,000	2,165,000
29	SA Cargo Service	71,000	71,000
30	Speed Engineering	200,000	200,000
31	Talukdar Transport	-	609,000
32	Tara Beebi International	70,059	-
33	The Kohinoor Transport Service	60,000	60,000
34	Turbo Technology Ltd.	171,500	460,000
35	Waterchem Technology	397,744	139,482
36	Water Ion Exchange	161,200	231,200
Total		**39,959,179**	**58,188,706**

MABS & J Partners Dhaka Chartered Accountants

WATA Chemicals Limited

Calculation of Deferred Tax Liability

For the year ended 30 June 2026

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-26	30-Jun-25	30-Jun-24	30-Jun-23
Written Down Value (As per **Schedule-1**)	753,136,100	786,770,083	815,910,571	856,207,296
Less: Revaluation Increase	**299,057,921**	**302,899,931**	**307,088,833**	**311,658,959**
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	(108,859,604)	(105,017,594)	(100,828,692)	(96,258,567)
	454,078,179	**483,870,152**	**508,821,738**	**544,548,337**
Less: Land Value	(113,946,085)	(113,946,085)	(106,402,620)	(106,402,620)
Net WDV (Except Land Value & Revaluation)	**340,132,094**	**369,924,067**	**402,419,118**	**438,145,717**
ii) Carrying value of Right-of-use (ROU) asset	**2,310,351**	**3,080,471**	**3,850,591**	**4,620,711**
iii) Carrying value of Lease Obligation	**(2,444,757)**	**(3,474,865)**	**(3,804,781)**	**(4,970,302)**
Total Carrying value at Balance Sheet date (i+ii+iii)	**339,997,688**	**369,529,673**	**402,464,928**	**437,796,126**

(b) Carrying amount as Tax Base

Tax Based Fixed Assets-WDV as on 30th June. 2026

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

Particulars	Amount in Taka			
	30-Jun-26	30-Jun-25	30-Jun-24	30-Jun-23
Plant & Machinery	107,680,619	119,645,132	132,279,036	146,825,106
Factory Building	51,483,879	57,204,310	63,560,344	70,622,605
Motor Vehicle & Bi-cycle	5,978,711	6,643,012	7,381,124	8,201,249
Furniture & Fixture	2,278,912	2,532,125	2,813,472	3,007,080
Office Equipment (including computer)	5,502,171	5,438,823	5,830,597	5,977,441
Laboratory Equipment	327,421	363,801	404,223	374,137
Generator	12,143	13,492	14,991	16,657
	173,263,856	**191,840,695**	**212,283,788**	**235,024,275**
(c) Temporary Taxable Difference (a-b)	**166,733,832**	**190,181,140**	**202,771,852**	**216,472,853**
(d) Deferred Tax Liability on Temporary Taxable Difference (C*22.5%)	**37,515,112**	**39,980,020**	**42,790,757**	**45,623,667**
(e) Deferred Tax Recognized on Depreciation of Revaluation Charged for the year @22.5% (Schedule-10)	**864,452**	**942,503**	**1,028,278**	**1,122,587**
(f) Deferred Tax Liability as on 30th June' 2026 (d+e)	**38,379,565**	**40,922,523**	**43,819,035**	**46,746,254**

Computation of Tax Based WDV of Fixed Assets

As on June 2026 (As per 3rd Schedule of ITA, 2023)

Assessment Year-2026-2027

Description of Assets	Opening WDV as on 01-Jul-25	Addition during the year	Total	Rate of Dep.	Depreciation for the year	Closing WDV 30-Jun-26
Plant & Machinery	119,645,132	-	119,645,132	10%	11,964,513	107,680,619
Factory Building	57,204,310	-	57,204,310	10%	5,720,431	51,483,879
Motor Vehicles & Bi-Cycle	6,643,012	-	6,643,012	10%	664,301	5,978,711
Furniture & Fixture	2,532,125	-	2,532,125	10%	253,212	2,278,912
Office Equipment (Including C	5,438,823	674,700	6,113,523	10%	611,352	5,502,171
Laboratory Equipment	363,801	-	363,801	10%	36,380	327,421
Generator	13,492	-	13,492	10%	1,349	12,143
Total	**191,840,695**	**674,700**	**192,515,395**		**19,251,540**	**173,263,856**

MABS & J Partners Dhaka Chartered Accountants

WATA Chemicals Limited

Depreciation Adjustment with Revaluation Reserve

Schedule-09

Particulars	Plant & Machinery	Factory Building	Total
Revaluation Increase	353,253,863	54,663,662	407,917,525
Depreciation Charged on Revaluation Increase	102,453,863	54,663,662	157,117,525
Rate of Depreciation	**10%**	**5%**	
For the Year 31.12.2012	10,245,386	2,733,183	12,978,569
For the Year 31.12.2013	9,220,848	2,596,524	11,817,372
For the Year 31.12.2014	8,298,763	2,466,698	10,765,461
For the Year 31.12.2015	7,468,887	2,343,323	9,812,209
For the Period 30.06.2016 (6 Months)	3,360,999	1,113,097	4,474,096
For the Year 30.06.2017	6,385,899	2,170,542	8,556,441
For the Year 30.06.2018	5,747,308	2,062,015	7,809,323
For the Year 30.06.2019	5,172,577	1,958,914	7,131,491
For the Year 30.06.2020	4,655,320	1,860,968	6,516,288
For the Year 30.06.2021	4,189,788	1,767,920	5,957,708
For the Year 30.06.2022	3,770,809	1,679,524	5,450,333
For the Year 30.06.2023	3,393,728	1,595,548	4,989,276
For the Year 30.06.2024	3,054,355	1,515,770	4,570,126
For the Year 30.06.2025	2,748,920	1,439,982	4,188,901
For the Year 30.06.2026	2,474,028	1,367,983	3,842,010

(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 2025-2026 for total amount of Tk.3,842,010/- had been made through **"Change in Equity Statement"**.

MABS & J Partners Dhaka Chartered Accountants

WATA Chemicals Limited

Statement of Year wise Unclaimed Dividend Account

Schedule-10

SL No.	Year of Dividend	Amount of Taka		
		Demat Schedule-10 (A)	Non Demat Schedule-10 (B)	Total
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	311,804	79,114	390,918
12	Dividend Year - 2023 -2024	563,717	61,839	625,556
13	Dividend Year - 2024 -2025	259,814	56,165	315,979
	Subtotal (A)	**1,571,276**	**3,400,275**	**4,971,551**

Year wise Statement of Transfer to ICB

SL No.	Year of Dividend	Amount of Taka		
		Demat Schedule-10 (A)	Non Demat Schedule-10 (B)	Total
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	14,539	143,739	158,278
7	Dividend Year - 2017 -2018	73,766	-	73,766
8	Dividend Year - 2018 -2019	59,834	554,081	613,915
	Unclaimed Dividend Transferred Subtotal (B)			1,491,920
	Less: TDS on Dividend			(216,582)
	Unclaimed Dividend Account Net Transferred Subtotal (A)			1,275,338
	Unclaimed Dividend Account Balance (A-B) = C			**3,479,631**

MABS & J Partners Dhaka Chartered Accountants

WATA Chemicals Limited

Statement of Year wise 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 LTD	240.00
18	3060	MRS RANA DEY & LINA DEY	60.00
19	3130	MR. SUKUMAR SAHA & DEEPTI SAHA	240.00
20	3309	MRS ROKEYA MUSTAFA	1,200.00
21	3899	MR. SIRAJUL ISLAM	60.00
22	4052	MR. ABM TAJ RIFAT RAHMAN	60.00
23	4054	MR. ABM ZIAUR RAHMAN SIDDIQUE	120.00
24	4055	MRS KAMRUN NAHAR ZIA	60.00
25	1416	MR. ANWAR HOSSAIN	300.00
		Dividend Year - 2010 Total	**9,480.00**
Dividend Year - 2014			
1	1201510014710691	MD. KAMRUZZAMAN	50.00
2	1201510021598012	MD. JAHIRUL ISLAM	400.00
3	1201560041126772	SYED ALMAMUN FERDOUS	250.00
4	1201580004127538	MONZURUL HAQ SHOAIB	145.00
5	1203020028523450	HOSNE ARA BEGUM	300.00
6	1201590050426375	MD. ASLAM DEWAN	50.00
7	1201590051862887	SHAMIMA NASRIN	50.00
8	1203020029935552	MD. MATIOR RAHMAN	150.00
9	1201630045555367	MD. MOSHIN BHUIYAN	150.00
10	1201640016732895	MD. MONIRUZZAMAN	130.00
11	1203260035235210	ANWAR HOSSAIN	200.00
12	1201720005541440	MD. ROWNOK HOSSAIN	200.00
13	1203040039208129	MD. MOBARAK MIAH	250.00
14	1201770004506089	MD. REFAUL HAQUE	156.00
15	1201920003792892	MD. REZAUL HOQUE	156.00
16	1201920004180382	MD. KHORSHID ALAM	78.00
17	1201920016544249	MD. SIRAJUL HAQUE	500.00
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

K. G. & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
23	1202150034889796	MRS. TAHMINA KHATUN	200.00
24	1202160026345022	A.K.M SHAKHAWAT HOSSAIN	500.00
25	1201530051727223	SAMIR KUMAR DAS	500.00
26	1202400021519308	TARIQUL AHAMMED	500.00
27	1202450049443661	MD. NAZIB MAHMUD SHAJIB	700.00
28	1202550034335073	MD. KHAIRUZZAMAN BARBHUIYAN	337.50
29	1202630034422084	MOHAMMED ALAM	400.00
30	1202790004130279	KAZI TOHIDUL ISLAM	430.00
31	1202800033993929	SABITA MAJUMDER	50.00
32	1202820001863729	MD. MASUD ALI KHAN	250.00
33	1202820005793012	EMRAN ALI MUNSHI	162.50
34	1202820055023821	MD. NAZMUL HAQUE	405.00
35	1202830012300560	MD. ALI AKBAR	200.00
36	1202830036339521	MOHAMMED HEDAYET ULLA	200.00
37	1202890055939133	TASMIN HAQUE	150.00
38	1202980004963993	MD. SAYED AHMED	200.00
39	1203020021006566	ASHIS KUMAR SARKER	120.00
40	1203020033812170	KAMRUN NAHAR	120.00
41	1203110027165487	MD. NASIR HOSSAIN (RIAZ)	150.00
42	1203180000218186	MOHAMMAD HABIB ISMAIL BHUIYAN	500.00
43	1203180026465676	MUNSHI MOSHIUR RAHMAN	250.00
44	1203250009640481	MD. GOLAM MUSTAFA PATWARY	250.00
45	1203280024343477	MD. SAIFUL ISLAM	800.00
46	1203410004962541	MOHAMMAD SK.SALIM	300.00
47	1203490040399606	MD AMJAD HOSSAIN MOJUMDER	300.00
48	1203510040303421	SONIA PARVIN	500.00
49	1203650011829016	MD. TASIN KADIR	500.00
50	1203680020541138	MD. SAIFUL ISLAM	600.00
51	1203880028619778	SYED A.K.M SALIM	1,000.00
52	1204310032213428	MD ANWAR HUSSAIN	500.00
53	1204310044231270	BADRUN NAHAR JOLLY	200.00
54	1204490033483479	KHAIRUNESSA AHMED	150.00
55	1205790056101973	MD. MIZANUR RAHMAN	700.00
56	1202030039342132	LAILA AKTER	150.00
57	1202320004124237	SUKUMAR SAHA	156.00
58	1202380015314652	MD. MUZIBUR RAHMAN	156.00
59	1202410041024124	MD. SERAZUL ISLAM	130.00
60	1202060021112783	MD. NAZMUL HUDA	303.50
61	1203630043576651	HASINA ZAHAN	805.00
62	1204490038099344	MD. HAFIJUR RAHAMAN	365.00
63	1203680056604220	BISHWAJIT PAUL	425.00
64	1203140005122842	FIROZ AHAMED	26.00
65	1203730055704503	SHIRIN AKTER	89.00
		Dividend Year - 2014 Total	**19,855.50**
Dividend Year - 2015 -2016			
1	1202280031977251	SUMAN SAHA	10.00
2	1202060022072884	MD. JAHIR UDDIN MALLICK	250.10
3	1202020000276552	MR. TAPAN CHANDRA BHOWMIK	202.14
4	1202030017628510	M. ANISUR RAHMAN RAJIB	32.04
5	1202160015301686	MOSAMMATH ANJUMANARA BEGUM	128.16
6	1202140016197110	HASAN MD. SHAHARIAR ALAM	32.04
7	1202150000883541	MD. SHAHJAHAN KAZI	30.00
8	1202090000370235	MR MD RUHUL AMIN	400.00
9	1202090006416897	MRS JENY HAZRA	90.10

M/S. S. & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
10	1202090033242807	S.M. HABIBUL HASAN	20.00
11	1202140021332940	MD. AMJAD HOSSAIN KHAN SOHEL	96.12
12	1202140000222060	MR. ABUL BASHER KHAN	202.14
13	1202820001358022	PILOO MIAH	390.00
14	1202720027309786	EXCELLENT INVESTMENT LTD.	180.10
15	1202840004183774	MD. ABUL HASHAM	202.14
16	1201510014710691	MD. KAMRUZZAMAN	200.10
17	1202200032506780	MD. SAIFUL ISLAM	80.10
18	1202250021689238	MR. BADAL CHANDRA BHADRA	90.10
19	1202200010746881	KAMRUN NAHAR	210.10
20	1202370025689468	MOUSUMI JASMIN	242.14
21	1202320004124327	SUKUMAR SAHA	390.00
22	1202370009654541	PARVIN SULTANA	500.00
23	1202160014856756	UMA RANI DAS	390.00
24	1204490044971698	MD. SHAH ALAM	330.00
25	1203500030291431	MD. IMRAN SHARIF	210.00
26	1203730059169358	SHASAN BARUA	30.00
27	1203610019206904	BIPLOB KUMAR BISWAS	224.18
28	1203650042930417	ALAMGIR	60.00
29	1203020034742759	MD. MAMUN	210.00
30	1203210021482164	MD. HABIBUR RAHMAN MOLLA	260.10
31	1203630055342568	MD. NURUS SALAM	170.00
32	1203630055343024	MD. NURUS SALAM	100.00
33	1203520010424504	MD. FAYSAL	250.00
34	1203450004122139	MD. RASED ALI	300.10
35	1203410044843426	ANOWER ALI	500.00
36	1202800033993953	HAZERA KHATUN	488.16
37	1202640004301300	BILKIS AKTER	1,350.00
38	1203270013245461	MD. DAIN ISLAM	100.00
39	1203280048614271	MD. ARIF BILLAH	500.00
40	1203040040294561	MS. NASIMA AKTER	272.14
41	1203040048604887	SUNZEDA SULTANA	930.00
42	1203060008131578	RASHID IQBAL	200.00
43	1203080001334260	ME. ASADUZZAMAN TALUKDER	550.00
44	1201580018634032	MR. MASUDUZZAMAN	300.00
45	1201900046492328	MD. KAMAL KHAN	450.00
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

S & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
64	1202420025474297	MD. MASUDUR RAHMAN	40.00
65	1202840041494991	NIGAR SULTANA	50.00
66	1203520058588136	SHAH MUNTASIR MAMUN	80.00
		Dividend Year - 2015 -2016 Total	**18,961**

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
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

A. Qasem & J Partners
Dhaka
Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
50	1201740040197270	GOL AFROZ BEGUM	300.00
51	1201740049177917	MD. ABDUR ROB JOMADDER	6,691.00
52	1201740062593272	MD.SHAHEENUR REZA TALUKDER	540.00
53	1201740063021086	ADNAN FORHAD	1,342.00
54	1201750000136054	MD. AMIRUL ISLAM	382.00
55	1201770004506089	3003 - MD. REFAUL HAQUE	547.00
56	1201770045625821	12335-MODON KUMAR SHEN	2,482.00
57	1201810000020139	AHMED MAHMUDUR RAHMAN KHAN	28.30
58	1201810000024137	S.M. ABU HASSAN	1,095.00
59	1201810005247190	MOSHER REF HOSSAIN BHUIYAN	1,229.80
60	1201810018456965	SHARMIN NAHAR	7,400.00
61	1201820015772793	MD.ELIAS	572.00
62	1201820025691931	MAHMUD HASSAN	470.00
63	1202010041752355	MD. KAMRUZZAMAN	60.00
64	1202030045726506	MOHAMMAD SAFIQUR RAHMAN	20.00
65	1202080056428649	MD. BILLAL HOSSAIN	90.75
66	1202090000596748	M.A KAMAL UDDIN	100.00
		Dividend Year - 2016 -2017 Total	**76,760**

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	MUSFIQUR 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

MABS & J Partners Chartered Accountants Dhaka

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
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
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. FARUQUL 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
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

Dhaka
Chartered Accountants

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

M/S. J & J Partners ★ Chartered Accountants ★ Dhaka

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
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
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 FAQUE	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

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
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 MOLLICK	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 MAKSUDUR 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
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	161.60

MABS & J Partners ★ Chartered Accountants ★ Dhaka

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
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
		Dividend Year - 2017 -2018 Total	**88,305**

Dividend Year - 2018 -2019

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

M A S & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
46	1202400060331252	MD. AWAL BHUIYAN	117.00
47	1202400060337134	MD. AWAL BHUIYAN	117.00
48	1202400061028191	MD. ZAHURUL ISLAM	315.00
49	1202400061028215	CHAMPA BEGUM	303.00
50	1202400068794505	TABUSSUM AKTER	141.00
51	1202420038830274	BILLAL HOSSAIN	93.00
52	1202450018342618	MR. RIZWAN FERDOUS RAHMAN	1,440.00
53	1202450046145043	DAWOUDUR RAHMAN	600.00
54	1202450053579490	MST. RABEYA KHATUN	93.00
55	1202450053765286	MD. ASHRAFUL ALAM CHOWDHURY	300.00
56	1202460058403331	REAZUL HAQUE	291.00
57	1202580004121359	ABDUR RAHIM MOLLICK	185.10
58	1202580015208210	MR. FARID UDDIN AHMED	186.00
59	1202630007871977	REZAUL HAQ	300.00
60	1202640011144253	M. BAZLUR RASHID	432.00
61	1202650035762549	MAHABUB UDDIN AHMED	210.00
62	1202760003928995	MD. SHAMSUZZAMAN	12.00
63	1202810004232429	MD. SALIM ULLAH	96.00
64	1202820005793012	EMRAN ALI MUNSHI	93.00
65	1202830004996822	MS.HELEN IMRAN	300.00
66	1202830044722621	MAHADI HASSAN BHUIYAN	900.00
67	1202830054919956	BIPUL KUMAR GOSWAMI	1,230.00
68	1202900000014595	K. J. CHOWDHURY	3,000.00
69	1202950022039879	MD. ABDUL BARI	287.10
70	1203000046244125	MAHFUJA MIZAN	1,590.00
71	1203000054877461	MD ABDUL LATIF	117.00
72	1203010017953165	ABDULLAH-AL- MAMUN	1,467.00
73	1203010019017090	MARY SARKAR	510.00
74	1203020014783940	MONJERA TASMIN	717.00
75	1203060049579292	SHAMIM AHMED	360.00
76	1203110032199786	MD. IBRAHIM KHALIL	117.00
77	1203110048712185	BEAUTI SULTANA	186.00
78	1203120067536701	MD.HAFEZ AHMED	60.00
79	1203150043475016	ATAUR RAHMAN	120.00
80	1203210045516370	MD. ABUL HOSSAIN	300.00
81	1203210048464594	MD. ALAMGIR HOSSAIN	93.00
82	1203210064162810	MD. MOSHIUR RAHMAN MAZUMDER	186.00
83	1203260004150305	ALI KAUSAR MUHAMMAD FIROZ	234.00
84	1203370001145977	MRS. SHAMIMA ALAMGIR	600.00
85	1203370003275438	ZAHIDUL ISLAM	1,500.00
86	1203490062694725	MD. ALI AKBER	750.00
87	1203510007942577	MD. ABDULLAH AL-MAMUN	300.00
88	1203510023287254	HOSNEARA BEGUM	402.00
89	1203570064426449	MONOWARA BEGUM	93.00
90	1203680048779113	MD. MOHI US SUNNAT CHOWDHURY	60.00
91	1203730044477621	MD. ABDUL QUADER KHONDAKER	1,302.00
92	1203730068133151	MD. NURER NOBI	1,500.00
93	1203780041625444	SAMIA FERDOWSI	546.00
94	1203800013052045	MD.ZAKIR HOSSAIN	102.75
95	1203800024282461	ZAKIA SULTANA CHOWDHURY	153.00
96	1203810008459280	MR SHAHJAHAN	287.85
97	1203850060115871	MATIUR RAHMAN KHAN	72.00
98	1203850060117689	MATIUR RAHMAN KHAN	270.00
99	1203940001584652	MR.MOHD ALI XAHANGIR	288.00

Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
100	1204070040489115	RAZU AHAMED	2,400.00
101	1204070067190024	D. M. SAKHAWAT HOSSAIN	2,700.00
102	1204340063406964	MD. MAHMUDUL HAQUE	900.00
103	1204440062111669	MD RASHID AHMED	630.00
104	1204570039437313	MD. SAIFUL ISLAM	180.00
105	1205670019722454	ZAHID MALEQUE	1,890.00
106	1205890068334285	MR. SHAHARIA	1,170.00
107	1301860001230119	MD MODU MIAH	338.85
108	1601880019854440	MD. TAWHIDUL ISLAM	300.00
109	1601880037421042	MD MOGAFFER RAHAMAN	2,049.00
110	1602170000519510	SHAILA RAHMAN	3,000.00
		Dividend Year - 2018 -2019 Total	**59,834**
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
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

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
42	1202400062560161	MD. MOSAROF HOSSEN	154.00
43	1202420038830274	BILLAL HOSSAIN	3.50
44	1202460058403331	REAZUL HAQUE	35.00
45	1202490027037330	BHANU BEGUM	105.00
46	1202530062033337	GAZI TAMIM HOSSAIN	52.50
47	1202550034335073	MD. KHAIRUZZAMAN BARBHUIYAN	350.00
48	1202580035234232	SHAMIM AHMED	525.00
49	1202640011144253	M. BAZLUR RASHID	630.00
50	1202760053740966	SAMIR KUMAR BISWAS	245.00
51	1202820005793012	EMRAN ALI MUNSHI	3.50
52	1202830016163287	MRS. HELANA PARVIN SOOMA	1,050.00
53	1202890026577494	MOHAMMAD ABDUL QUDDUS	787.50
54	1202960066709509	MD. MASUM	1,750.00
55	1203000010714607	MD. ABDUL BATEN MOLLAH	8,596.00
56	1203010019017090	MARY SARKAR	479.50
57	1203020014783940	MONJERA TASMIN	913.50
58	1203040032344270	JALAL UDDIN AHMED	259.00
59	1203060039783510	MD. MORSHED ALAM	42.00
60	1203110034452292	MD.ABDUL KHALIK	87.50
61	1203110048712185	BEAUTI SULTANA	7.00
62	1203180058528951	MD. ABDUR RAB	70.00
63	1203190020223736	MD. HARUN	70.00
64	1203370000173796	MUNNI BEGUM	700.00
65	1203370003275438	ZAHIDUL ISLAM	2,145.50
66	1203570034090793	MANJUARA AZAD	49.00
67	1203570064426449	MONOWARA BEGUM	3.50
68	1203650059756027	NARGIS LAILA	49.00
69	1203680055257382	NAKIBA SULTANA	560.00
70	1203730044477621	MD. ABDUL QUADER KHONDAKER	1,634.50
71	1203800013052045	MD.ZAKIR HOSSAIN	17.85
72	1203850060115871	MATIUR RAHMAN KHAN	98.00
73	1203850060117689	MATIUR RAHMAN KHAN	129.50
74	1203910034764752	WALIUL BARI CHOWDHURY	2,302.65
75	1203940001584652	MR.MOHD ALI XAHANGIR	420.00
76	1203940027369086	RUSDANA BEGUM	969.50
77	1203980039904699	RAZIN IMRAN	35.00
78	1204090029654634	MD. NASIR UDDIN SARDER	17.50
79	1204310027739129	BIKASH CHANDRA CHANDA	17.50
80	1204340063406964	MD. MAHMUDUL HAQUE	1,312.50
81	1204490062192562	TAMIZ UDDIN AHMED	1,158.50
82	1204570039437313	MD. SAIFUL ISLAM	262.50
83	1204570046295284	ABU KHAER	350.00
84	1204820036556967	MD. SAIFUL ISLAM	7.00
85	1205150032410349	A. T. M. SHOEB	175.00
86	1205690000372475	MAJOR TOWHID BIN AHMED	1,249.50
87	1205690055236332	A.F.F.M JAKIR HOSSAIN	164.50
88	1205720058964866	MAHMUDA AKTER	350.00
89	1206000004434111	MAHBUBA AKHTER	2,800.00
90	1601880024966171	MOHAMMAD KHORSHED ALAM	252.00
91	1601880043165802	RANJIT PAUL	17.50
92	1602170045260020	SAKHAWAT HOSSAIN	105.00
93	1605280067341774	LBIL - L8307	350.00
94	1201820068186192	MD. ISMAIL	175.00
95	1203060005251348	IMTIAZ AHMED	350.00

M/S. J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
96	1605170068844082	CBCRL CLIENT A/C- CN242	350.00
		Dividend Year - 2019 -2020 Total	**56,365.39**

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
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

Dhaka Chartered Accountants

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

A & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
106	1204680045971871	MD. IBRAHIM HOSSAIN	153.00
107	1204690063603778	MD. MASUDUR RAHMAN HOWLADER	550.80
108	1206130000190050	Shiran Sylvester Gomes	981.75
109	1201580009232618	FATEMA AKTHER	63.75
110	1202820005793012	EMRAN ALI MUNSHI	2.55
111	1605640000242587	Mahmuda Khatun	701.25
112	1201950007137811	Mosha Rabeya Akhter	612.00
113	1201950007137870	Mosha Rabeya Akhter	739.50
114	1202140048766436	FORHAD HOSSAIN MAHMUD	86.70
115	1202850008760815	KHAN MOHAMMAD REZAUL KARIM	2.55
116	1201960020876928	Abu Naser Md. Toha	66.30
		Dividend Year - 2020 -2021 Total	**66,955.65**

Dividend Year - 2021 -2022

1	1201470004193803	Md. Shahed Ali	1.70
2	1201510052140119	MR. MD. ABDUL MATIN	5.10
3	1201580000037518	MR. SHAKIL AHMED	340.00
4	1201580005744524	MOHAMMAD BAKHTIAR SHAHEED	178.50
5	1201580009232618	FATEMA AKTHER	42.50
6	1201580012703823	MRS.LAILA PARVIN BANU	139.40
7	1201580025547664	MRS. KAMRUN NAHAR	765.00
8	1201580027132721	MD. BILLAL HOSSAIN	1.70
9	1201580073477422	HASNA AHMED	255.00
10	1201700047988288	Md.Shafi ullah	20.40
11	1201780016015821	SHAMSU UDDIN	144.50
12	1201820040805587	MD.JALAL HOSSAIN	503.20
13	1201820045585722	MR. PINTU DEY	20.40
14	1201820056892001	ARUN CHANDRA NATH	62.90
15	1201840054926660	MD. MUSTAFA KAMAL	3.40
16	1201870064055286	MD ABDUR RAHMAN BAKUL	340.00
17	1201900037329476	SUJIT CHANDRA SAHA	68.00
18	1201900044913709	DR. MAHFUZ ARA BEGUM	30.60
19	1201910062092807	HABIBUR RAHMAN KHAN	3,150.00
20	1201940072293381	DIPANGKAR MARAK	108.80
21	1201950007137870	Mosha Rabeya Akhter	493.00
22	1201960057883472	SHAFIQUR RAHMAN CHOWDHURY	9.00
23	1201980073491976	Md Kamal Uddin	17.00
24	1202050000043469	MD. GOLAM MOSTAFA	36.00
25	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
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	

M. J. & J. Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
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
		Dividend Year - 2021 -2022 Total	**39,425.10**

Dividend Year - 2022 -2023			
1	1201470008095228	Shukla Roy	135.00
2	1201500020694265	MOHAMMED NUR NABI	843.75
3	1201510052140119	MR. MD. ABDUL MATIN	3.83
4	1201520064005030	Ferdaus Ara Faruquee	255.00
5	1201530061563980	ISRAT ARA ZABIN	396.53
6	1201530074571230	CMSF	229,509.45
7	1201560006414416	Lipika Goswami	125.55
8	1201580001375834	BHABADURGA CHOWDHURY	202.50
9	1201580005744524	MOHAMMAD BAKHTIAR SHAHEED	133.88
10	1201580006369850	MD.RUHUL AMIN	1.28
11	1201580009232618	FATEMA AKTHER	31.88
12	1201580012703823	MRS.LAILA PARVIN BANU	104.55
13	1201580013745012	JAKIR HOSSAIN	22.95

MABS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
14	1201580014101411	HASINATUL SAINZARI	622.20
15	1201580020582481	ANISUZZAMAN KHAN	1.28
16	1201580025547664	MRS. KAMRUN NAHAR	573.75
17	1201580027132721	MD. BILLAL HOSSAIN	1.28
18	1201580027503842	MD. RAFIQUL ISLAM	548.25
19	1201580043688354	MOAZZEM HOSSAIN	2,550.00
20	1201580046560023	MOHAMMAD NAJMUSH SAKIB OYAN	51.00
21	1201580063835741	MD. SADAR-E-ELAHI	150.45
22	1201580073477422	HASNA AHMED	191.25
23	1201590027526361	ZAHEDUL ISLAM BHUIYAN	331.50
24	1201590033857255	JAMILUR RAHMAN	1.28
25	1201590039505217	MD. TAFIQUL ISLAM	401.63
26	1201590041252581	SARWAR UDDIN	510.00
27	1201590065783516	TANIA AFROZA	255.00
28	1201590069509622	MOHAMMAD MARUF ISLAM	540.00
29	1201600025453156	MUHAMMAD SHAKIK	701.25
30	1201640001226691	Nurun Nessa	33.75
31	1201640023096902	ZAKIR HOSSAIN	267.75
32	1201700002015012	Dr. M. H. Zakaria	19.13
33	1201700008345481	Most. Kamrunnessa Begum	344.25
34	1201700042976092	SELIM REZA	127.50
35	1201700053673280	Md. Mahbubul Alam	1.28
36	1201720026610096	DULIA AKTER	242.25
37	1201730068497714	SEWLI AKTER	290.70
38	1201780016015821	SHAMSU UDDIN	108.38
39	1201810019662128	MAHBUBA BINTE AHMED	31.88
40	1201820037682958	MD.RASHID AHAMED	280.50
41	1201820040805587	MD.JALAL HOSSAIN	377.40
42	1201820045585722	MR. PINTU DEY	12.75
43	1201820060708878	AZIM SHAH	37.80
44	1201870056775990	MD.ALAMGIR ISLAM	15.30
45	1201890068002240	KAZI FAZLE RABBI	1,768.50
46	1201890073563412	Md Aminur Rahman	48.45
47	1201900020531122	SHAH MST.BEGOM KAMRON NAHAR	47.18
48	1201900025234879	MD. SANOWAR HOSSAIN	42.08
49	1201900034952697	MM MONOWAR HOSSAIN	216.75
50	1201900040614011	A.B.M AMINUL ISLAM	30.60
51	1201900040674345	MD. AMINUL ISLAM	75.23
52	1201900044913709	DR. MAHFUZ ARA BEGUM	22.95
53	1201930012074210	MAJOR MD. REZAUL ISLAM	127.50
54	1201940018610396	MD. JAMIR	1,275.00
55	1201950007137870	Mosha Rabeya Akhter	369.75
56	1201960068863256	KHAN EHTESHAM	63.75
57	1201960071639766	MD. ENSAN SHARDAR	318.75
58	1201960071647764	SOFIULLAH	340.43
59	1201960071683278	S.M. ATAUR RAHMAN	327.68
60	1201960074738843	AMIRUL ISLAM	318.75
61	1201960074738918	AMIRUL ISLAM	318.75
62	1201980067715767	SUMON AHMED	223.13
63	1202020026196465	Kazi Md.Zahir Hossain	1,657.50
64	1202020064974751	MD. HAFIZUR RAHMAN	405.00
65	1202030017219358	Kismat Ara	3.83
66	1202030017628510	M. Anisur Rahaman Rajib	2.70
67	1202030058003766	Md Misbahul Alam	415.65

BS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
68	1202050000043469	MD. GOLAM MOSTAFA	27.00
69	1202050000241242	MR. KAZI ABDUL MALEK	108.38
70	1202050016091187	MR. MD. TOFAZZAL HOSSAIN	127.50
71	1202060000575880	Md. Enamul Haque	27.00
72	1202060016958629	Nargis Sultana	140.25
73	1202090004087281	Rozy Talukder	1,611.60
74	1202090020392787	MD NURUL ISLAM	401.63
75	1202090020868250	MD.AHASAN ALI CHOWDHURY	127.50
76	1202090043365411	MR. KHONDOKER NAZMOON NABI	5.10
77	1202090053185578	MOHAMMAD ROBIUL ISLAM	1,785.00
78	1202090053601256	MD. MONIRUZZAMAN KHAN	127.50
79	1202120012307993	MD. SOLAYMAN	6.38
80	1202140000147535	Dr. A.T.M. Fazlur Rahman	1,087.58
81	1202140000402526	Md Tazirul Islam	122.40
82	1202140012570585	MR. FAHIM HASSAN	446.25
83	1202140018216843	MS FATEMA MANNAN	174.68
84	1202140021332940	MD.AMJAD HOSSAIN KHAN SOHEL	2.70
85	1202150018934480	Rajiya Begum	10.20
86	1202200015556468	ABDUL KADER	40.50
87	1202200015556492	ABDUL KADER	94.50
88	1202240017985969	MOHAMMAD SHAMIM KHAN	151.73
89	1202270025522361	Md. Hannan	382.50
90	1202270040780546	MS RINA KHATUN	255.00
91	1202270074019591	MD. YAKUB ALI	382.50
92	1202280065109457	SONIA AKTER	156.83
93	1202280070396656	SHERENA AKTER	99.45
94	1202280070396664	SHERENA AKTER	99.45
95	1202280070452106	MD. MANIK MIA	102.00
96	1202280070468799	MD. MANIK MIA	102.00
97	1202300012518031	SHIAK MOHAMMAD SAMSUDDIN	637.50
98	1202320062481363	FAHMIDA PARVIN	10.20
99	1202350001262899	Syed Zahirul Haque	1.35
100	1202400020408731	MD. SHAFIQUL ISLAM (BITU)	3,061.28
101	1202400040279493	MD. MAHMUDUL HASSAN	127.50
102	1202400065302147	KHURSHID NAZNIN	20.40
103	1202420038830274	BILLAL HOSSAIN	1.28
104	1202430021736943	ZUBAIR MD.SHABBIR HUSSAIN	63.75
105	1202460058403331	REAZUL HAQUE	19.13
106	1202470019761764	Md. Abdul Quader	51.00
107	1202470031837230	Md.Motiar Rahman Khan	382.50
108	1202470036850703	Md.Hafizur Rahman	13.50
109	1202550008822249	MRS. ANJUMAN ARA	1,275.00
110	1202550036810225	MD. SHAMIM KHAN	35.70
111	1202550036810324	MD. SHAMIM KHAN	35.70
112	1202550045403028	MD. ZAHIDUL ISLAM	35.70
113	1202550045461528	NAZRUL ISLAM	35.70
114	1202580022459091	FORIDA PARVEN	187.43
115	1202580022459166	FORIDA PARVEN	478.13
116	1202610034076986	MD MOSTAFA KAMAL	127.50
117	1202630019312005	INVENT PROMOTIONS	769.50
118	1202640011144253	M. BAZLUR RASHID	229.50
119	1202650065322240	SOHEL RANA	2.55
120	1202650073638583	KHUSRAT JAHAN	102.00
121	1202720041134001	MD. MANIR UZZAMAN	51.00

MABS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
122	1202720042408124	MD. JAKIR HOSSAIN	293.25
123	1202720067683981	ENDRANY MAZUMDER	136.43
124	1202760019108206	ZIAUR RAHMAN KAMOL	52.28
125	1202760043540221	RATAN KUMAR AGARWALA	191.25
126	1202760053740966	SAMIR KUMAR BISWAS	191.25
127	1202800020376440	MD. ABU JAHID SIDDIQUI	701.25
128	1202820005793012	EMRAN ALI MUNSHI	1.28
129	1202840012676751	MD. JAMAN AKAN	7.65
130	1202850004106421	MD. SALIM	71.40
131	1202850015805575	MOHAMMAD SHEIKH SAADI	270.00
132	1202930033593560	MD ABDUR ROB	76.50
133	1202930042913226	MD. KAMRUL HASAN	382.50
134	1202930070399210	FULMATI	12.75
135	1202950022039879	MD. ABDUL BARI	61.20
136	1202950037528891	MD. MOBAROK HOSSAIN	2,550.00
137	1203000073217349	RAFIQUE AHAMED	127.50
138	1203010007821277	MIHIR KUMAR DAS	53.55
139	1203020014783940	MONJERA TASMIN	332.78
140	1203040044960901	MD. ABDUL MALEK	127.50
141	1203040061166583	SALAH UDDIN	1,466.25
142	1203110034452292	Md.Abdul Khalik	8.93
143	1203110041771842	RUMANA RASHID MINA	249.90
144	1203110072234926	MD. JASHIM UDDIN KHAN	127.50
145	1203140013110471	PARVEEN AKTHER	382.50
146	1203140030308771	DALIYA SULTANA	38.25
147	1203140044165384	JHUMARA KHATON	267.75
148	1203190073763907	USUF KHAN	140.25
149	1203210048425391	MD.SHAHJAHAN	255.00
150	1203210063890247	MD. SIRAJUL ISLAM	2.55
151	1203210065054406	A.S.M Shahriar Mahmud	714.00
152	1203220006655516	Talukder Luna Yesmin	31.88
153	1203220014879987	THE BARAKAH GENERAL HOSPITAL L	135.00
154	1203220032021734	MD IQBAL HOSSAIN	51.00
155	1203260019480118	MOHAMMAD SALIM MIA	22.95
156	1203330036580118	MIZANUR RAHMAN	274.13
157	1203360007668013	A.B.M ZIAUR RAHAMAN	6.75
158	1203410037849601	MD. ABDUL HAKIM	127.50
159	1203520007721861	RAFIQUL ISLAM SIKDER	552.08
160	1203520073801199	MD. AYETHULLAH	10.20
161	1203530028613141	MD. BULBUL MIA	382.50
162	1203530046006261	MST. MOZLEFA KHATUN	36.98
163	1203550036416956	SHAHI AHMED CHOWDHURY	63.75
164	1203570040365772	SHAMSUZZAMAN	261.38
165	1203600036922431	TUSHAR AHMED	43.35
166	1203620054406055	MD.ABDUL MALIK	255.00
167	1203630027034941	MD. SHAFIUDDIN MIR	25.50
168	1203650048576428	MD. YOUSUF ALI	127.50
169	1203650049577161	SHANKER PROSHAD GHOSH	573.75
170	1203680016446038	MRS FARZANA RAHMAN CHOWDHURY	127.50
171	1203680027739129	BIKASH CHANDRA CHANDA	6.38
172	1203680064170257	MD. REZAUL KARIM KHOKON	637.50
173	1203810006454803	A K M SALEH	114.75
174	1203810008459280	MR SHAHJAHAN	10.20
175	1203810043902440	MD MAMUN	135.00

M/S A. J Partners ★ Dhaka ★ Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
176	1203880000269286	Dr Choudhury Md Showkat Osman	41.85
177	1203940025319897	KHALEDA PARVEEN	26.78
178	1204040051011266	ABU TORAB ALI	19.13
179	1204050032297351	MOHAMMAD HANIF	397.80
180	1204070022850657	MST. SHAJEDA BEGUM	255.00
181	1204070031128208	SHAFIQ UDDIN AHMED	191.25
182	1204090039953623	SUFIA KHATUN	257.55
183	1204090045107621	MD. REZAUL KARIM	4,080.00
184	1204140063943221	MD.IFTEKHARUL ISLAM	7.65
185	1204170019123390	MIR FEROZ UDDIN	191.25
186	1204240062886210	MST. MOUSUMEE AKTER	133.88
187	1204390003791855	MD.MONIRUZZAMAN KHAN	25.50
188	1204490062192562	TAMIZ UDDIN AHMED	446.85
189	1204500065045031	MD. ABU MORSHED KHAN	875.93
190	1204520036819898	MD. ABUL KALAM AZAD	153.00
191	1204570036871844	JABUN NESA RIMA	255.00
192	1204570038567804	ZAKIA SULTANA	63.75
193	1204570058458173	MIRZA MD. RASHEL BEG	405.00
194	1204690063603778	MD. MASUDUR RAHMAN HOWLADER	275.40
195	1204730040997311	MD. Tanveer Newaz Santanu	344.25
196	1204760065149662	NAYEEM HASAN	63.75
197	1204820047511066	T.M. Rahamot-E-Khuda	159.38
198	1205210045491819	Mrs. Popy Chakraborty	34.43
199	1205590021635910	MD MUSTAYEN BILLAH	2.55
200	1205590032897525	MD. AZMAL HOSSAIN	510.00
201	1205590058445892	NEWTECH ENTERPRISE LIMITED	16,200.00
202	1205670070707716	MD. EHSANUR RABBI	958.50
203	1205720058964866	MAHMUDA AKTER	127.50
204	1205790075084690	MD. GOLAM MOSTAFA	2,227.50
205	1205950016913661	Md. Abul Kalam Azad	3,187.50
206	1206500037928133	MD. NAJRUL ISLAM	63.75
207	1601880056589394	MD. MAKSUDUL ISLAM NAHID	255.00
208	1601880059766711	SHAHINA BEGUM	3.83
209	1601880066498849	MIRZA M.S HUSSAIN	234.90
210	1605330047808781	MESBAH UDDIN SURUJ	18.00
211	1605410047523551	PLFSIL-I/A:M0216	52.28
212	1605410063778253	PLFSIL-I/A M2824	51.00
213	1605580052373577	NIRANJAN CHANDRA DEBNATH	135.00
		Dividend Year - 2022 -2023 Total	**311,804**

Dividend Year - 2023 -2024

1	1201470008095228	Shukla Roy	108.00
2	1201470018705518	Dr. Md. Nazrul Islam	255.00
3	1201500020694265	MOHAMMED NUR NABI	675.00
4	1201510003884194	MAHMUDA FARZANA AKHTER	185.64
5	1201510003914443	MD. SHAFIQUR RAHMAN	21.42
6	1201510052140119	MR. MD. ABDUL MATIN	3.06
7	1201530074571230	CMSF	173,001.18
8	1201560027503842	MD. RAFIQUL ISLAM	438.60
9	1201580006369850	MD.RUHUL AMIN	1.02
10	1201580009232618	FATEMA AKTHER	25.50
11	1201580012703823	MRS.LAILA PARVIN BANU	83.64
12	1201580013745012	JAKIR HOSSAIN	18.36
13	1201580014101411	HASINATUL SAINZARI	497.76
14	1201580018641921	MD. MOHI UDDIN	306.00

Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
15	1201580020582481	ANISUZZAMAN KHAN	1.02
16	1201580027132721	MD. BILLAL HOSSAIN	1.02
17	1201580037442961	MD. ASADUZZAMAN	408.00
18	1201580046560023	MOHAMMAD NAJMUSH SAKIB OYAN	40.80
19	1201590023484431	MD. SALIM REZA	306.00
20	1201590027526361	ZAHEDUL ISLAM BHUIYAN	265.20
21	1201590033857255	JAMILUR RAHMAN	1.02
22	1201590039505217	MD. TAFIQUL ISLAM	382.50
23	1201590041252581	SARWAR UDDIN	408.00
24	1201590046672041	FARID AHMED KHAN	102.00
25	1201590049561968	MD. NAZMUL ISLAM	306.00
26	1201590073497020	RONI GHOSH	1,096.20
27	1201600046103757	RATNA RANI DAS	30.60
28	1201630000672243	SHAH ALAM ZAHIRUDDIN	574.56
29	1201640000011326	Md.Louthful Goni Tito	3.06
30	1201640001226691	Nurun Nessa	27.00
31	1201640023096902	ZAKIR HOSSAIN	214.20
32	1201700002015012	Dr. M. H. Zakaria	15.30
33	1201700008345481	Most. Kamrunnessa Begum	275.40
34	1201710048422885	MARK LIOYD GOMES	2.04
35	1201720026610096	DULIA AKTER	193.80
36	1201720067722787	MD. KHALIL ULLAH	6,289.92
37	1201720068938011	AKTER JAHAN	204.00
38	1201730038867920	ABU HENA MD. MORTOJA ZAMAN MIL	188.70
39	1201730044808446	SIKDER MOHAMMAD ALI	1,080.00
40	1201730068497714	SEWLI AKTER	280.50
41	1201780016015821	SHAMSU UDDIN	86.70
42	1201780052046444	MD ZAKIR HOSSAIN PATWARY	432.00
43	1201820037682958	MD.RASHID AHAMED	217.26
44	1201820045585722	MR. PINTU DEY	6.12
45	1201820056892001	ARUN CHANDRA NATH	37.74
46	1201830000751355	Kashem - Humayun	21,958.56
47	1201870056775990	MD.ALAMGIR ISLAM	12.24
48	1201890042101049	LAYLA ARZUMAN LUKHY	1,512.00
49	1201890073563412	Md Aminur Rahman	38.76
50	1201900020531122	SHAH MST.BEGOM KAMRON NAHAR	173.40
51	1201900021781029	MD. MAZEDUL ISLAM	51.00
52	1201900025234879	MD. SANOWAR HOSSAIN	33.66
53	1201900040674345	MD. AMINUL ISLAM	60.18
54	1201900043364088	MD ABDUR RAHIM	510.00
55	1201900050864777	MD. FOKRUL ISLAM	4,012.20
56	1201900075528203	SABRINA KHAN	1,085.28
57	1201950007137870	Mosha Rabeya Akhter	295.80
58	1201950063781901	Jesmin Islam	510.00
59	1201960029210723	Md Mahtab Uddin Pradan	1,632.00
60	1201960057883472	SHAFIQUR RAHMAN CHOWDHURY	5.40
61	1201960068863256	KHAN EHTESHAM	51.00
62	1201960076726883	Farhad chowdhury	1,938.00
63	1201980067715767	SUMON AHMED	178.50
64	1202000004349895	JESMIN ARA.	510.00
65	1202020007699011	MR.NANI GOPAL SAHA	145.86
66	1202020055279640	RASHED MAHMUD	15.30
67	1202030017219358	Kismat Ara	3.06
68	1202050000043469	MD. GOLAM MOSTAFA	21.60

MABS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
69	1202050000241242	MR. KAZI ABDUL MALEK	86.70
70	1202050016091187	MR. MD. TOFAZZAL HOSSAIN	102.00
71	1202060033898797	Shafiqul Haider	27.00
72	1202060046447340	SHAFIQUL HAIDER	21.60
73	1202090004087281	Rozy Talukder	1,289.28
74	1202090043365411	MR. KHONDOKER NAZMOON NABI	4.08
75	1202090053185578	MOHAMMAD ROBIUL ISLAM	1,428.00
76	1202140000402526	Md Tazirul Islam	97.92
77	1202140012570585	MR. FAHIM HASSAN	357.00
78	1202140018216843	MS FATEMA MANNAN	139.74
79	1202150018934480	Rajiya Begum	8.16
80	1202160020238498	MD,IDRISH ALI	12.24
81	1202190045056719	SAIHAM KNIT COMPOSITE LIMITED	81.60
82	1202200015556468	ABDUL KADER	32.40
83	1202200015556492	ABDUL KADER	75.60
84	1202240017985969	MOHAMMAD SHAMIM KHAN	118.32
85	1202250008570858	MOTIUR RAHMAN	188.70
86	1202270025522361	Md. Hannan	306.00
87	1202270040780546	MS RINA KHATUN	306.00
88	1202280073953495	MAMOTAZ BEGUM	79.56
89	1202280073954069	MAMOTAZ BEGUM	79.56
90	1202280073954224	JESMIN AKTER	79.56
91	1202280073954473	JESMIN AKTER	79.56
92	1202280073955419	RASAL AHMED	79.56
93	1202280073955569	RASAL AHMED	79.56
94	1202300012518031	SHIAK MOHAMMAD SAMSUDDIN	510.00
95	1202320020789801	MD.FARIDUL ISLAM	408.00
96	1202320062481363	FAHMIDA PARVIN	8.16
97	1202350010051714	MRS. BANANI SAHA	612.00
98	1202350063949633	SWAPAN KUMAR SAHA	816.00
99	1202400017993057	MOHAMMAD MAHADI HASSAN	2.04
100	1202400020408731	MD. SHAFIQUL ISLAM (BITU)	2,449.02
101	1202400040279493	MD. MAHMUDUL HASSAN	153.00
102	1202400065302147	KHURSHID NAZNIN	16.32
103	1202420001372110	NASRIN SULTANA	1,122.00
104	1202420018002891	HOSHNEARA BEGUM	-
105	1202420038830274	BILLAL HOSSAIN	1.02
106	1202430028073772	ABDUL MOTTN KHAN	22.44
107	1202460047568709	MD. NAHIDUZZAMAN (NISHAD)	1,020.00
108	1202460058403331	REAZUL HAQUE	15.30
109	1202470031837230	F.P.M. Motiar Rahman Khan	306.00
110	1202550004303152	DR. DAULATUN NAHAR KHANAM	1,020.00
111	1202550008822249	MRS. ANJUMAN ARA	1,020.00
112	1202550036810225	MD. SHAMIM KHAN	16.32
113	1202550036810324	MD. SHAMIM KHAN	14.28
114	1202550045403028	MD. ZAHIDUL ISLAM	15.30
115	1202550059614051	MIR MD. ABU SUFEAN	204.00
116	1202550062717890	NAHID KHANAM TRISHNA	248.88
117	1202580028747153	MD. SARIFUL ALAM	216.00
118	1202600005966145	MD.SHAKHAWAT HOSSAIN SHEIKH	482.46
119	1202610034076986	MD MOSTAFA KAMAL	102.00
120	1202630019312005	INVENT PROMOTIONS	547.20
121	1202640011144253	M. BAZLUR RASHID	183.60
122	1202640054105068	MD. ZILANY BHUIYAN	670.[illegible]

MABS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
123	1202650062909830	ZAHERA BEGUM	8.16
124	1202680007783217	A.B.M. ZIAUR RAHMAN SIDDIQUE.	5.40
125	1202720042408124	MD. JAKIR HOSSAIN	234.60
126	1202720046512374	MRS TANIA RAHAMAN	5.10
127	1202720067683981	ENDRANY MAZUMDER	109.14
128	1202760019108206	ZIAUR RAHMAN KAMOL	41.82
129	1202760043540221	RATAN KUMAR AGARWALA	153.00
130	1202760053740966	SAMIR KUMAR BISWAS	204.00
131	1202800004118586	RAFIQUL ISLAM	7,075.08
132	1202800020376440	MD. ABU JAHID SIDDIQUI	561.00
133	1202820005793012	EMRAN ALI MUNSHI	1.02
134	1202830015883392	KHANDAKER MAHFUZUL ALAM	85.68
135	1202850004106421	MD. SALIM	159.12
136	1202850015805575	MOHAMMAD SHEIKH SAADI	216.00
137	1202850063720531	MD. IBRAHIM	846.72
138	1202930033593560	MD ABDUR ROB	61.20
139	1202950022039879	MD. ABDUL BARI	37.74
140	1202950037528891	MD. MOBAROK HOSSAIN	2,040.00
141	1203010007821277	MIHIR KUMAR DAS	42.84
142	1203020014783940	MONJERA TASMIN	266.22
143	1203040044960901	MD. ABDUL MALEK	102.00
144	1203040061166583	SALAH UDDIN	1,173.00
145	1203110034452292	Md.Abdul Khalik	7.14
146	1203110041771842	RUMANA RASHID MINA	199.92
147	1203110072234926	MD. JASHIM UDDIN KHAN	109.14
148	1203140013110471	PARVEEN AKTHER	306.00
149	1203140021119247	AZAD MOHAMMAD KAMRUZZAMAN	54.06
150	1203140030308771	DALIYA SULTANA	30.60
151	1203140042978878	AFROZA ZAMAN	21.42
152	1203180000424538	MD.GOLAM MOSTAFA	367.20
153	1203180009433041	MUHAMMED NUSRUM MINALLLAH CHY	510.00
154	1203190027263861	MD.LUTFOR RAHMAN	597.72
155	1203190073763907	USUF KHAN	112.20
156	1203210065054406	A.S.M Shahriar Mahmud	558.96
157	1203220006655516	Talukder Luna Yesmin	25.50
158	1203220076672797	SAIFUL ISALM	540.00
159	1203260062615060	MD. ANOWARUL ISLAM	573.24
160	1203330036580118	MIZANUR RAHMAN	219.30
161	1203370008464657	MD. SHAKHAWAT HOSSAIN	54.00
162	1203550036416956	SHAHI AHMED CHOWDHURY	51.00
163	1203590063732521	MD.BILAL UDDIN	76.50
164	1203600036922431	TUSHAR AHMED	34.68
165	1203610070966233	HELENA BEGUM	571.20
166	1203650049577161	SHANKER PROSHAD GHOSH	459.00
167	1203680016446038	MRS FARZANA RAHMAN CHOWDHURY	102.00
168	1203680027739129	BIKASH CHANDRA CHANDA	5.10
169	1203680062855918	SHAMIMA NASRIN TANIA	8,017.20
170	1203680064170257	MD. REZAUL KARIM KHOKON	510.00
171	1203710015273831	MD. SALAHUDDIN	510.00
172	1203710017934157	Faheemul Huq	14,870.58
173	1203810006454803	A K M SALEH	91.80
174	1203810008459280	MR SHAHJAHAN	8.16
175	1203810024165599	Mohammad Arifur Rahman Ridoy	204.00
176	1203810043902440	MD MAMUN	108.00

MABS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
177	1203880000269286	Dr Choudhury Md Showkat Osman	33.48
178	1203880007983273	MIR FEROZ UDDIN	972.00
179	1203880060681051	MD. MUNJUR ALI	30.60
180	1203940025319897	KHALEDA PARVEEN	51.00
181	1203950061174631	MD. MOBARAK ALI	5,202.00
182	1203970069376475	MD. KHOLILUR RAHMAN	10.20
183	1203980016183977	MD. GOLAM FAROOQUE	632.40
184	1204030025107588	MD. ASADUZZAMAN KHAN	750.60
185	1204050032297351	MOHAMMAD HANIF	318.24
186	1204070022850657	MST. SHAJEDA BEGUM	346.80
187	1204070031128208	SHAFIQ UDDIN AHMED	153.00
188	1204090039953623	SUFIA KHATUN	202.98
189	1204090045107621	MD. REZAUL KARIM	3,264.00
190	1204140030018893	MD.SELIM UDDIN	10.20
191	1204140048621018	MD. SHAH ALOM	1,059.48
192	1204170019123390	MIR FEROZ UDDIN	153.00
193	1204460000068043	Md.Abdul Kader Akand	204.00
194	1204490062192562	TAMIZ UDDIN AHMED	357.48
195	1204500025145347	ABU TALHA SHAWON	59.16
196	1204500033591925	Md. Aktaruzzaman	1,020.00
197	1204500063401771	MOIN UDDIN	10.80
198	1204500065045031	MD. ABU MORSHED KHAN	700.74
199	1204690063603778	MD. MASUDUR RAHMAN HOWLADER	220.32
200	1204730040997311	MD. Tanveer Newaz Santanu	275.40
201	1204760065149662	NAYEEM HASAN	51.00
202	1204760065150586	TAHMINA AKTHER TANNY	102.00
203	1204820047511066	T.M. Rahamot-E-Khuda	142.80
204	1205210045491819	Mrs. Popy Chakraborty	27.54
205	1205300000205613	MD. NAZRUL ISLAM MAZUMDER	154,008.00
206	1205300048292185	MD. NAZRUL ISLAM MAZUMDER	79,056.00
207	1205590021635910	MD MUSTAYEN BILLAH	2.04
208	1205590032897525	MD. AZMAL HOSSAIN	408.00
209	1205590058445892	NEWTECH ENTERPRISE LIMITED	12,960.00
210	1205720058964866	MAHMUDA AKTER	102.00
211	1205870062962586	Sitara Alamgir	13,270.20
212	1205950069728951	MUZAMMEL HAQUE	37.80
213	1206510000410690	MR.MD.CHAND MIAH	20.40
214	1206510004680688	MD. CHAND MIAH	30.60
215	1206510007083650	RABEYA AKHTER	61.20
216	1206510007083669	RABEYA AKHTER	10.20
217	1602170023337998	1688-SMRITA SHEFA SAHA	68.34
218	1603700067966947	ISHTIAK AHMED	102.00
219	1605410047523551	PLFSIL-I/A:M0216	41.82
220	1605410063778253	PLFSIL-I/A M2824	40.80
221	1605580052373577	NIRANJAN CHANDRA DEBNATH	-
222	1606720076261741	Josna Mohiuddin	96.90
223	1606720076261774	A K M Mohiuddin & Josna Mohiud	96.90
224	1606720076268808	A.K.M. MOHIUDDIN	102.00
225	1606720076285212	Farjana Rafiq	1,966.68
226	1606720076285635	Meer Sayed Hossain	123.42
227	1606720076295891	Mr. M.K.I Chowdhury	204.00
		Dividend Year - 2023 -2024 Total	**563,716.80**

Dividend Year - 2024 -2025 (Without TAX)

1	1201470018705518	Dr. Md. Nazrul Islam	42.50

B & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
2	1201500020694265	MOHAMMED NUR NABI	562.50
3	1201510003370511	MRS. KAMRUN NESSA	255.00
4	1201510036836128	S.M. KAMAL UDDIN MITHUE	170.00
5	1201510049666905	ABUTAHER LITON AAKASH	340.00
6	1201510052140119	MR. MD. ABDUL MATIN	2.55
7	1201530074571230	CMSF	142,586.65
8	1201560015202842	Md. Saiyod Ali	197.20
9	1201580009232618	FATEMA AKTHER	21.25
10	1201580013745012	JAKIR HOSSAIN	15.30
11	1201580018641921	MD. MOHI UDDIN	255.00
12	1201580020582481	ANISUZZAMAN KHAN	0.85
13	1201580027132721	MD. BILLAL HOSSAIN	0.85
14	1201580043688354	MOAZZEM HOSSAIN	1,700.00
15	1201590027526361	ZAHEDUL ISLAM BHUIYAN	221.00
16	1201590028851794	DR. TASLIMA AKHTER	323.00
17	1201590033857255	JAMILUR RAHMAN	0.85
18	1201590041252581	SARWAR UDDIN	340.00
19	1201590066175311	TANIA AFROZA	255.00
20	1201590073497020	RONI GHOSH	913.50
21	1201600046103757	RATNA RANI DAS	25.50
22	1201630000672243	SHAH ALAM ZAHIRUDDIN	478.80
23	1201640001226691	Nurun Nessa	22.50
24	1201640023096902	ZAKIR HOSSAIN	178.50
25	1201700002015012	Dr. M. H. Zakaria	12.75
26	1201700014101411	HASINATUL SAINZARI	584.80
27	1201730002724301	Samira Nuzhat	498.95
28	1201730038867920	ABU HENA MD. MORTOJA ZAMAN MIL	157.25
29	1201730044808446	SIKDER MOHAMMAD ALI	900.00
30	1201730068497714	SEWLI AKTER	484.50
31	1201780016015821	SHAMSU UDDIN	72.25
32	1201780052046444	MD ZAKIR HOSSAIN PATWARY	360.00
33	1201820037682958	MD.RASHID AHAMED	175.95
34	1201820045585722	MR. PINTU DEY	5.10
35	1201830000751355	Kashem - Humayun	18,298.80
36	1201870056775990	MD.ALAMGIR ISLAM	10.20
37	1201900021781029	MD. MAZEDUL ISLAM	42.50
38	1201900025234879	MD. SANOWAR HOSSAIN	28.05
39	1201900040674345	MD. AMINUL ISLAM	50.15
40	1201900050864777	MD. FOKRUL ISLAM	1,027.80
41	1201900075528203	SABRINA KHAN	904.40
42	1201950063781901	Jesmin Islam	425.00
43	1201960068863256	KHAN EHTESHAM	42.50
44	1201980067715767	SUMON AHMED	148.75
45	1202020004681872	Mr Abu Zayedul Amin.	1,700.00
46	1202020055279640	RASHED MAHMUD	9.35
47	1202030017219358	Kismat Ara	6.80
48	1202050000043469	MD. GOLAM MOSTAFA	18.00
49	1202050000241242	MR. KAZI ABDUL MALEK	72.25
50	1202050016091187	MR. MD. TOFAZZAL HOSSAIN	85.00
51	1202060033898797	Shafiqul Haider	22.50
52	1202060046447340	SHAFIQUL HAIDER	18.00
53	1202090000596756	MD MAHBUBUR RAHMAN	8,100.00
54	1202090004087281	Rozy Talukder	1,07[illegible]
55	1202090043365411	MR. KHONDOKER NAZMOON NABI	[illegible].40

MABOJ Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
56	1202140000402526	Md Tazirul Islam	81.60
57	1202140012570585	MR. FAHIM HASSAN	297.50
58	1202140018216843	MS FATEMA MANNAN	116.45
59	1202150018934480	Rajiya Begum	6.80
60	1202190045056719	SAIHAM KNIT COMPOSITE LIMITED	68.00
61	1202200015556468	ABDUL KADER	27.00
62	1202200015556492	ABDUL KADER	63.00
63	1202240017985969	MOHAMMAD SHAMIM KHAN	98.60
64	1202250008570858	MOTIUR RAHMAN	157.25
65	1202270025522361	Md. Hannan	255.00
66	1202270040780546	MS RINA KHATUN	291.55
67	1202300012518031	SHIAK MOHAMMAD SAMSUDDIN	425.00
68	1202320062481363	FAHMIDA PARVIN	6.80
69	1202350010051714	MRS. BANANI SAHA	510.00
70	1202350063949633	SWAPAN KUMAR SAHA	680.00
71	1202350064861051	MOHAMMAD NURUL AFSAR	1,759.50
72	1202400020408731	MD. SHAFIQUL ISLAM (BITU)	2,040.85
73	1202400040279493	MD. MAHMUDUL HASSAN	127.50
74	1202400065302147	KHURSHID NAZNIN	12.75
75	1202420038830274	BILLAL HOSSAIN	0.85
76	1202460047568709	MD. NAHIDUZZAMAN (NISHAD)	850.00
77	1202460058403331	REAZUL HAQUE	21.25
78	1202550004303152	DR. DAULATUN NAHAR KHANAM	850.00
79	1202550008822249	MRS. ANJUMAN ARA	850.00
80	1202550036810225	MD. SHAMIM KHAN	13.60
81	1202550036810324	MD. SHAMIM KHAN	11.90
82	1202550045403028	MD. ZAHIDUL ISLAM	12.75
83	1202550059614051	MIR MD. ABU SUFEAN	170.00
84	1202550068960041	AZHARUL ALAM	1,130.50
85	1202550073910179	SHEIKH ABDUS SABUR	850.00
86	1202610034076986	MD MOSTAFA KAMAL	85.00
87	1202630019312005	INVENT PROMOTIONS	456.00
88	1202640011144253	M. BAZLUR RASHID	153.00
89	1202640054105068	MD. ZILANY BHUIYAN	558.45
90	1202680007783217	A.B.M. ZIAUR RAHMAN SIDDIQUE.	4.50
91	1202720042408124	MD. JAKIR HOSSAIN	195.50
92	1202720067683981	ENDRANY MAZUMDER	89.25
93	1202760019108206	ZIAUR RAHMAN KAMOL	34.85
94	1202760053740966	SAMIR KUMAR BISWAS	170.00
95	1202800025248071	MD. MOSHIOUR RAHMAN	1,497.70
96	1202820005793012	EMRAN ALI MUNSHI	0.85
97	1202830051756579	MD. SHAMIM SHEIKH	855.10
98	1202850004106421	MD. SALIM	132.60
99	1202850063720531	MD. IBRAHIM	705.60
100	1202880049446705	SHEIKH KABIR HOSSAIN	1,062.50
101	1202950022039879	MD. ABDUL BARI	31.45
102	1202950037528891	MD. MOBAROK HOSSAIN	1,700.00
103	1203000073217349	RAFIQUE AHAMED	85.00
104	1203010007821277	MIHIR KUMAR DAS	35.70
105	1203020014783940	MONJERA TASMIN	221.85
106	1203040022832281	MD.ZUBAIR HOQUE	255.00
107	1203040033406126	TASLIMA AKHTER	110.50
108	1203040044960901	MD. ABDUL MALEK	85.85
109	1203110034452292	Md.Abdul Khalik	5.95

MABS & J Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
110	1203110041771842	RUMANA RASHID MINA	166.60
111	1203140030308771	DALIYA SULTANA	25.50
112	1203180009433041	MUHAMMED NUSRUM MINALLLAH CHY	450.00
113	1203190027263861	MD.LUTFOR RAHMAN	498.10
114	1203210065054406	A.S.M Shahriar Mahmud	465.80
115	1203220006655516	Talukder Luna Yesmin	21.25
116	1203220044631491	DR.ABM ZAFAR ULLAH	3,780.00
117	1203260062615060	MD. ANOWARUL ISLAM	477.70
118	1203330036580118	MIZANUR RAHMAN	182.75
119	1203520056424426	MD. MAZIBOR RAHMAN	42.50
120	1203530059751166	MASHUKUL MAHMUD	110.50
121	1203570039846717	MD. HOSSAIN	340.00
122	1203600036922431	TUSHAR AHMED	28.90
123	1203610070966233	HELENA BEGUM	476.00
124	1203650049577161	SHANKER PROSHAD GHOSH	382.50
125	1203680016446038	MRS FARZANA RAHMAN CHOWDHURY	85.00
126	1203680027739129	BIKASH CHANDRA CHANDA	4.25
127	1203680064170257	MD. REZAUL KARIM KHOKON	425.00
128	1203680069504935	ASL SYSTEMS LIMITED	387.20
129	1203710015273831	MD. SALAHUDDIN	425.00
130	1203780026738652	LT.COL.RETD MD. ATIQUR RAHMAN	0.85
131	1203810006454803	A K M SALEH	76.50
132	1203810008459280	MR SHAHJAHAN	6.80
133	1203810024165599	Mohammad Arifur Rahman Ridoy	170.00
134	1203810053706814	MD MONIRUZZAMAN SARKER	103.50
135	1203880000269286	Dr Choudhury Md Showkat Osman	27.90
136	1203950061174631	MD. MOBARAK ALI	4,335.00
137	1203980016183977	MD. GOLAM FAROOQUE	527.00
138	1204050032297351	MOHAMMAD HANIF	265.20
139	1204070022850657	MST. SHAJEDA BEGUM	289.00
140	1204070031128208	SHAFIQ UDDIN AHMED	127.50
141	1204090039953623	SUFIA KHATUN	168.30
142	1204090045107621	MD. REZAUL KARIM	2,720.00
143	1204140030018893	MD.SELIM UDDIN	8.50
144	1204140077016914	MD. REASHAT HASAN ANIK	17.85
145	1204170019123390	MIR FEROZ UDDIN	127.50
146	1204280053837161	MOHAMMAD KAMAL UDDIN	255.00
147	1204340031600462	M/S JOMI ENTERPRISE	160.00
148	1204430012703823	MRS.LAILA PARVIN BANU	69.70
149	1204490062192562	TAMIZ UDDIN AHMED	297.90
150	1204500033591925	Md. Aktaruzzaman	850.00
151	1204500065045031	MD. ABU MORSHED KHAN	583.95
152	1204500068832490	MOHAMMAD YEAKOVE SARKAR	6,482.95
153	1204500074336111	SHAHJADI ARZUMAND	1,276.70
154	1204730040997311	MD. Tanveer Newaz Santanu	229.50
155	1204820047511066	T.M. Rahamot-E-Khuda	127.50
156	1205210045491819	Mrs. Popy Chakraborty	22.95
157	1205590021635910	MD MUSTAYEN BILLAH	1.70
158	1205590050380162	K.M. ABDULLAH	170.00
159	1205590058445892	NEWTECH ENTERPRISE LIMITED	10,800.00
160	1205690033670161	MOHAMMAD ABDUL MOMIN	187.00
161	1205720058964866	MAHMUDA AKTER	85.00
162	1205870021314051	NANDITA RANI DAS	9.35
163	1205870062962586	Sitara Alamgir	11,058.50

Partners Dhaka Chartered Accountants

Sl. No.	Folio Number / BO Account Number	BO Short Name	Amount in Taka
164	1206510000410690	MR.MD.CHAND MIAH	17.00
165	1206510004680688	MD. CHAND MIAH	25.50
166	1206510007083650	RABEYA AKHTER	51.00
167	1206510007083669	RABEYA AKHTER	8.50
168	1601880015281134	MD. ABDUS SALAM	621.35
169	1601880065432910	ABDUL GOPRAN	2,082.50
170	1602170023337998	1688-SMRITA SHEFA SAHA	56.95
171	1603700067966947	ISHTIAK AHMED	80.75
172	1605410047523551	PLFSIL-I/A:M0216	34.85
173	1605410063778253	PLFSIL-I/A M2824	34.00
174	1606720076261741	Josna Mohiuddin	80.75
175	1606720076285212	Farjana Rafiq	1,638.90
176	1606720076285635	Meer Sayed Hossain	102.85
		Dividend Year - 2025 -2026 Total	**259,814.45**

WATA Chemicals Limited

Statement of Year wise 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	2023 2024	2024 2025	Amount in Taka
1	115	MR. MAHMUDUL KARIM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
2	164	MR. ABDUS SOBHAN MIAH	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
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	16,512	13,760	**898,790**
4	275	MR. SUMIT RAHMAN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
5	302	MR. HARUN-AR-RASHID	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	**5,237**
6	318	MR. TAPAN SANKAR HAZRA	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	153	128	**7,855**
7	319	MRS. JENY HAZRA	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	-	-	128	**7,511**
8	322	MOHD. HARISUL HOQUE	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
9	316(B)	MRS. HOSNE ARA BEGUM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
10	396	MD. DELWAR HOSSAIN BHUIYAN	250	200	240	156	390	429	450	1,757	2,562	2,196	1,464	319	255	213	**10,630**
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	1,632	1,360	**83,784**
12	554	MRS. BITHI RAY	200	200	240	156	390	429						-	-	170	**1,585**
13	555	MR. APURBA KUMAR RAY & MRS. BITHI RAY	200	200	240	156	390	429						-	-	170	**1,585**
14	558	MOSMUM HABIB CHOWDHURY IA-1996	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
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	612	510	**31,419**
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	1,020	850	**52,365**
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	1,020	850	**52,365**
18	893	MR. ABDUR RAUF & MRS. HIRA	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
19	947	MR. MD. NURUL ISLAM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	**20,946**
20	954	MR. M. FARHAD HUSSAIN	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	-	-	340	**20,028**
21	963	MR. SYED WASEQUE MD. ALI	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
22	978	MR. A.B.M. ANWARUL ISLAM	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
23	1004	MRS. NAZMA HUQ	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	**20,946**
24	1045	MRS.SHAMSUN NAHAR RAUF	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
25	1046	MR. SIRAJ-UD-DAWLA	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
26	1047	MR. NARAYAN CHANDRA SARKAR	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	153	128	**7,855**
27	1101	MR. MONZURUL HUQ	300	300	360	234	585	644	676	2,635	3,843	3,294	2,196	383	306	255	**15,710**
28	1108	MR. MD. REZWANUL KARIM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
29	1110	MR. PIJUSH KANTI CHOWDHURY	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
30	1158	MR. IMTIAZ AHMED	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	**5,237**
31	1167	MR. MD. MOHIUDDIN IA-16411	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
32	1198	MR. SHAFI AHMED	2,400	2,400	2,880	1,872	4,680	5,148	5,405	21,081	30,743	26,351	17,568	3,060	2,448	2,040	**125,677**
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	1,428	1,190	**73,311**
34	1203	MR. MOINUL 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	2,652	2,210	**136,150**
35	1233	MRS. SUFIA AKHTAR KHATUN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
36	1235	MRS.MANJU RANI SARKER	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
37	1241	MR. MASHUQUR RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
38	1242	MRS.MAHMUDA RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
39	1243	MR. MD. NURUL HOQUE	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**

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	2023 2024	2024 2025	Amount in Taka
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	765	638	**39,274**
41	1251	MRS.SABRINA KHAN	400	400	480	312	780	858					1,802	-	-	340	**4,972**
42	1268	BRIG.A.S. MAHMOOD	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
43	1285	MR. MD. IKRAMUL BARI	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	-	-	170	**10,014**
44	1348	MR. MASUD REZA BHUIYAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
45	1349	MRS.YASMIN RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
46	1420	MR. SHARIF ATAUR RAHMAN	200	250	300	195	488	536						-	-	170	**1,939**
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	153	128	**7,855**
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	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
53	1533	Mr. Syed Ashraf Ali Bonus paid	200											-		170	**170**
53	1534	MR. MD. ABU TAHER MIA	750	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	956	765	638	**39,274**
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	612	510	**31,419**
55	1559	MR. MD. FARUK HOSSAIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
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	51	43	**2,618**
58	1600	MRS. TANZIA AFRIN		200	240	156	390	429				-		-	-	-	**1,415**
59	1608	MR. MUJIBUR RAHMAN	200	250	300	195	488	536						-	-	170	**1,939**
60	1644	MR. MD. SAYEDUR RAHMAN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
61	1650	MR. MD. ALAMGIR	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
62	1708	MR. GRACY ROBERT KHAN IA-27607		50	60	39	98	107						-	-	-	**354**
63	1753	MR. IFTEKHAR-UL-ISLAM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	**20,946**
64	1773	MR. MD. ABDULLAH	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
65	1777	MR. MD. SHAHIDUR RAHMAN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	**5,237**
66	1805	MR. M.A. SAMAD MIAH	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
67	1822	MR. MD. MOHIUDDIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
68	1839	MR. SANJIB KUMAR SARKER	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	**10,473**
69	1844	MR. MD. SHAHADAT HUSSIAN		250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255		**12,879**
70	1846	MR. M.A. TAHER	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
71	1859	MR. IMDADUL HOQUE	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
72	1860	MR. SHAMSUDDIN AHMED	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	**5,237**
73	1882	MR. MD. SHAFKAT HOSSAIN	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	510	425	**26,183**
74	1898	MR. TOFAZZAL HOSSAIN		150	180	117	293	322	338				-	-	-	-	**1,399**
75	1899	MR. MD. SOLAIMAN MIAH	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
76	1905	MR. MD. JUBAIR- BIN-AMIR (RUMI)	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	**13,091**
77	1908	MR. SYED RIZWANUR RAHMAN	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	510	425	**26,183**
78	1909	MR. MOHAMMAD ALI	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	**5,237**
79	1914	MR. BADIUZZAMAN SARDER		50	60	39	98	107				-		-	-	-	**354**
80	1917	MR. NIKHIL KRISHNA SAHA	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
81	1928	MR. NAHIDUL HAQUE	1,000	1,000	1,200	780	1,950	2,145						-	-	850	**7,925**
82	1929	MR. A.M. GHULAM WAHEED	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**
83	1952	MR. NESAR UDDIN AHMED	50	50	60	39	98	107	113	439	640	549	366	64	51	43	**2,618**

MABS & Associates ★ Chartered Accountants ★ Dhaka

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	2023 2024	2024 2025	Amount in Taka
84	1957	MR. MD. MOMINUR RASHID	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
85	1958	MR. MD. SHAFIQUL ISLAM		50	60	39	98	107	113				-	-	-	-	466
86	1962	MR. RAQUIB UDDIN CHOWDHURY		200	240	156	390	429					-	-	-	-	1,415
				50	60	39	98	107						-	-	-	354
87	1970	MR. MD. KAMAL UDDIN	1,800	1,850	2,220	1,443	3,608	3,968						-	-	1,530	14,619
88	1979	MR. MD. SAIDUR RAHMAN	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	510	425	26,183
89	1984	MR. ZEHADUL ISLAM	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	153	128	7,855
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	51	43	2,618
93	2009	MR. KAZI ADIL AHMED SHAFI	50	50	60	39	98	107						-	-	43	396
94	2011	MR. MOHD. AMZAD HOSSAIN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
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	51	43	2,618
97	2020	MR. PRIYA LAL DAS	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
98	2029	MR. MD. HARUN-UR-RASHID BHUIYAN	1,250	1,250	1,500	975	2,438	2,681	2,815	10,980	16,012	13,725	9,150	1,594	1,275	1,063	65,457
99	2035	MR. MD. ALAUDDIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
100	2043	MR. ZAHIRUL HAQUE	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
101	2047	MR. MD. SAIFUL ISLAM		250	300	195	488	536	563	2,196	3,202	2,745	-	-	-	-	10,475
102	2048	MR. OBAIDULLAH	200	250	300	195	488	536	563	2,196	3,202	2,745	1,830	255	204	170	12,934
103	2049	MR. MD. REZAUL ISLAM	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
104	2053	MR. KAZI EYEAR AHAMED	200	200	240	156	390	429						-	-	170	1,585
105	2059	DR. MD. REZAUL ISLAM	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
106	2062	MR. S.M. NURUL ALAM	200	250	300	195	488	536	563	2,196	3,202	2,745	1,830	255	204	170	12,934
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	816	680	46,814
108	2065	DR. SUKUR ALAM KHAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
109	2077	MR. MANJUR MORSHED KOBIR	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
110	2079	MR. HUMAYUM KABIR	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
111	2096	MR. MD. MOAZZEM HOSSAIN	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	153	128	7,855
112	2097	MR. MD. BAHAUDDIN MRIDHA	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
113	2099	DR. MASUDA SALMA	400	400	480	312	780	858						-	-	340	3,170
114	2102	MR. HAMIM CHOWDHURY	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
115	2116	MR. MD. QUAMRUZZAMAN KHAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
116	2125	MR. MD. ABUL HOSSAIN	450	450	540	351	878	965	1,014	3,953	5,764	4,941	3,294	574	459	383	23,564
117	2127	MR. SHAH JALAL UDDIN KHAN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
118	2152	MR. IMTIAZ AHMED	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
119	2157	MR. SK. TALUKDER	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
120	2158	MR. ANWARUL HASAN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
121	2168	MR. MD. MOZAMMEL HAQUE	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
122	2177	MR. RAFIQUL ISLAM	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	510	425	26,183
123	2181	MR. A.H.M. SHAMSUL ALAM	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
124	2187	MRS.SELIMA AKHTER NILUFA BANU	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
125	2190	MR. MD. IFTEKHAR ALI		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	255	213	13,091
127	2196	MRS.NINA ISLAM	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237

MABS & J Partners Chartered Accountants Dhaka

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	2023 2024	2024 2025	Amount in Taka
128	2197	MR. MD. LIAKAT ALI SARKER	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
129	2199	MR. A.K.M. MAHMUDUR RAHMAN		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	510	425	26,183
131	2213	MRS.MEHERUN HOSSAIN	750	750	900	585	1,463	1,609	1,689	6,588	9,607	8,235	5,490	956	765	638	39,274
132	2215	MR. MD. MOSHARRAF HOSSAIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
133	2218	MR. ABDUL WAHAB	350	350	420	273	683	751	788	3,074	4,483	3,843	2,562	446	357	298	18,328
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	204	170	10,473
135	2263	MRS. REZIA BEGUM IA-28113	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
136	2282	MR. TOUHEED SHAHJAHAN IA-30520	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
137	2301	MR. MD. TASLIM HOSSAIN IA-30827	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
138	2345	MR. M.A. QUASEM	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
139	2346	MR. MD. SARWAR HOSSAIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
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	1,275	1,063	65,457
142	2469	MR. MD. NAZMUL ALAM CHOWDHURY		500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	510		25,758
143	2470	MR. AZIZUL HOQUE SIKDER	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	20,946
144	2474	MR. MD. MONIR HOSSEN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
145	2477	MR. MAUEENUL ISLAM	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
146	2492	MRS.MOMOTAZ BEGUM	500	500	600	390	975	1,073	1,126	4,392	6,405	5,490	3,660	638	510	425	26,183
147	2505	MR. KANCHAN ALI HOWLADER	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
148	2520	MR. MD. SHAMSUDDIN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
149	2526	MRS.SHAMIM ARA BEGUM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	20,946
150	2527	MRS.HOSNE ARA BEGUM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	20,946
151	2528	MRS.FARHANA BEGUM	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	20,946
152	2532	MR. DEWAN ABDUL HAI	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
153	2533	MR. MANSOOR AHMED	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
154	2534	MR. ABU SALEH	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
155	2543	MR. ASHEQUR RASUL	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
156	2567	MR. MD. MOZIBUR RAHMAN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
157	2568	MR. HABIB ULLAH	150	150	180	117	293	322	338	1,318	1,921	1,647	1,098	191	153	128	7,855
158	2573	MR. MD. MOSTAFA KAMAL	250	300	360	234	585	644	676	2,635	3,843	3,294	2,196	319	255	213	15,552
159	2574	MR. SANWAR HOSSAIN		150	180	117	293	322	338	1,318	1,921	1,647	1,098	-	-	-	7,383
160	2582	MR. MD. TAZIRUL ISLAM	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
161	2585	MR. MD. SHAH ALAM	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
162	2590	MR. MD. NURUZZAMAN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
163	2593	MR. MD. BAHAUDDIN	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
164	2622	MR. MD. ASRAFUZZAMAN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
165	2626	MR. MOHIM HASSAN	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
166	2628	MR. MD, ABDUL HANNAN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
167	2632	MR. EMADUR RAHMAN CHOWDHURY	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
168	2633	MR. MD. MANSUR ELAHI	100	100	120	78	195	215	225	878	1,281	1,098	732	128	102	85	5,237
169	2640	MRS.ARJUMAN ARA BEGUM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473

MABS & J Partners ★ Chartered Accountants ★ Dhaka

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	2023 2024	2024 2025	Amount in Taka
170	2653	MR. SHAH ALAM ZAHIRUDDIN	200	200	240	156	390	429						-	-	170	1,585
171	2703	MRS. AFROZA AHSAN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
172	2706	MR. MD. SHAHIDUL ISLAM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
173	2707	MR. MD. SALIM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
174	2748	MR. MD. ABDUS SALAM		200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204		10,303
175	2915	MR. SAYEED	400	400	480	312	780	858	901	3,514	5,124	4,392	2,928	510	408	340	20,946
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	1,224	1,020	62,838
177	3076	BRAC	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	192	160	10,451
178	3089	MR. MD. MOYNUL HAQUE MOLLAH	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
179	3090	MR. MOHAMMAD SHOWKAT ALI KHAN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
180	3094	MRS. MAHBUBA BEGUM	250	250	300	195	488	536	563	2,196	3,202	2,745	1,830	319	255	213	13,091
181	3258	MR. A.H.M. DALILUDDIN		100	120	78	195	215						-	-	-	708
182	3259	MR. SYED JAMILUR RAB		50	60	39	98	107						-	-	-	354
183	3260	MR. SYED ABDUR RAB		50	60	39	98	107						-	-	-	354
184	3261	MR. S.M. ASHRAF HOSSAIN		50	60	39	98	107						-	-	-	354
185	3304	MRS.SULTANA SHIRIN	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
186	3307	MR. NIAZ UDDIN AHMED	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
187	3391	DR. M.A. HALIM	200	200	240	156	390	429	450	1,757	2,562	2,196	1,464	255	204	170	10,473
188	3454	MR. MONIR HOSSAIN		200	240	156	390	429				-		-	-	-	1,415
189	3455	MR. MONSUR ALI		200	240	156	390	429				-		-	-	-	1,415
190	3546	MR. A.N.M. SHAFIQUL HASAN KHAN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
191	3778	MRS. ZAKIA SULTANA	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
192	3791	MR. SHAH ALAM (BABU)	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
193	3792	MR. BADAL KHAN	50	50	60	39	98	107	113	439	640	549	366	64	51	43	2,618
194	3880	MRS. SYEDA SONIA ALI, IA- 12030	600	600	720	468	1,170	1,287						-	-	510	4,755
195	890	MR. AGHA YUSUF		106	128	83	207	228						-	-	-	752
196	4118	MR. MD. AZIZUL ISLAM	200	170	204	133	332	365	383	1,493	2,178	2,196	1,464	255	204	170	9,545
Grand Total			**67,100**	**73,626**	**88,352**	**57,428**	**143,571**	**157,928**	**143,739**	**558,824**	**814,951**	**698,859**	**465,878**	**79,114**	**61,839**	**56,165**	3,400,274

MABS & J Partners ★ Chartered Accountants ★ Dhaka

WATA Chemicals Limited

Schedule of Paid-up Capital

As at 30 June 2026

Schedule-10 (C)

Share Capital:	**Amount in Taka**	
	30-Jun-2026	**30-Jun-2025**
Authorized Capital :		
150,00,000 Ordinary Shares of Tk. 10/- each	**150,000,000**	**150,000,000**
Issued, Subscribed, Called-up & Paid-up Capital:		
14,822,618 Ordinary Shares of Tk. 10/- each	**148,226,180**	**148,226,180**

The Shareholding position of the Company is as under:

Name	Status	%	No. of Shares	Amount in Taka	Amount in Taka
Mr. Md. Nurul Huda (Nominated by ICB)	Chairman	0.00%	-	-	-
Md. Nazrul Islam	MD	32.41%	4,804,032	48,040,320	48,040,320
AHM Abdullah	Director	2.00%	296,453	2,964,530	2,964,530
MD. Mahmudul Hasan	Director	2.00%	296,453	2,964,530	2,964,530
Institute	Institute	36.67%	5,434,753	54,347,530	54,347,530
General Shareholder	General Public	26.47%	3,923,827	39,238,270	39,238,270
Non Demat	Paper Share	0.45%	67,100	671,000	671,000
Total		**100%**	**14,822,618**	**148,226,180**	**148,226,180**

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	2.50%	2,718	370,991
500-5,000 shares including Non Demate	15.20%	1,568	2,252,674
5,001-10,000 shares	5.49%	114	814,298
10,001-20,000 shares including Non Demate	3.56%	39	528,299
20,001-30,000 shares	1.48%	9	219,253
30,001-40,000 shares	0.95%	4	141,389
40,001-50,000 shares	0.27%	1	40,500
50,001-100,000 shares	2.23%	5	330,612
100,001- 1,000,000 shares	19.47%	8	2,885,746
1,000,001- 1,000,000,000 shares	48.84%	2	7,238,856
Total	**100%**		**14,822,618**

MABS & J Partners Dhaka Chartered Accountants