First Quarter Accounts

Wata Chemicals Ltd.

Unaudited Financial Statements

For the Period Ended on 30th September,2026

Wata Chemicals Ltd.

17/B (3rd Floor), Monipuripara
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WATA CHEMICALS LIMITED

Statement of Financial Position (Unaudited)

As at 30th September, 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Jun-26
ASSETS			
NON-CURRENT ASSETS		**1,773,927,284**	**1,775,066,789**
Property, Plant and Equipment (PPE)	2.00	752,189,125	753,136,100
Capital Work-in-Progress (CWIP)-BMRE	3.00	1,019,620,338	1,019,620,338
Right-of-Use (ROU) Asset	4.00	2,117,821	2,310,351
CURRENT ASSETS		**948,457,890**	**964,950,254**
Inventories	5.00	125,274,129	380,248,514
Trade Receivables	6.00	115,701,382	111,826,061
Advance Income Tax	7.00	245,214,919	228,140,304
Advances, Prepayments & Deposits	8.00	132,505,513	139,715,993
Cash & Cash Equivalents	9.00	329,761,946	105,019,382
TOTAL ASSETS		**2,722,385,174**	**2,740,017,043**
SHAREHOLDER'S EQUITY & LIABILITIES			
SHAREHOLDER'S EQUITY		**968,700,347**	**920,627,805**
Share Capital	10.00	148,226,180	148,226,180
Share Premium	11.00	32,400,000	32,400,000
Revaluation Reserve	12.00	367,462,052	368,541,953
Retained Earnings	13.00	420,612,116	371,459,672
LIABILITIES			
NON-CURRENT LIABILITIES		**339,508,158**	**385,929,621**
Long Term Loan	14.00	300,097,100	346,031,919
Deferred Tax Liability	15.00	37,887,123	38,379,565
Lease Liability	16.00	1,523,935	1,518,137
CURRENT L'ABILITIES		**1,414,176,668**	**1,433,459,618**
Bank Overdraft & Loans	17.00	671,176,420	669,058,828
Current Portion of Long Term Loan	18.00	195,661,895	201,950,896
Short term Loan (Unsecured)	19.00	205,854,667	203,669,667
Lease Liability	16.00	989,167	926,620
Trade Payables	20.00	38,217,870	8,218,259
Advance against Sales	Sch. 05.01	181,493,503	246,131,408
Liabilities for Expenses	21.00	7,594,584	7,198,641
Workers Profit Participation Fund & Welfare Fund	22.00	48,333,562	45,263,878
Provision for Taxation	23.00	61,375,367	47,561,789
Unclaimed Dividend Account	24.00	3,479,632	3,479,632
TOTAL LIABILITIES		**1,753,684,825**	**1,819,389,238**
TOTAL SHAREHOLDER'S EQUITY & LIABILITIES		**2,722,385,174**	**2,740,017,043**
Net Assets Value (NAV) Per Share in Taka	25.00	65.35	62.11

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

Md. Hasan Imam Chairman	Md. Nazrul Islam Managing Director	A.H.M. Abdullah Director
	Md. Ali Ahsan Chief Finance Officer	Shamsul Huq Company Secretary

Dated; Dhaka
November 14, 2026

WATA CHEMICALS LTD. WCL

WATA CHEMICALS LIMITED

Statement of Profit or Loss & Other Comprehensive Income (Unaudited)

For the Period First Quarter (Q1) Ended 30th September 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Sep-25
Revenue (Net of VAT)	26.00	615,273,641	276,615,798
Cost of Sales	27.00	(501,424,523)	(208,015,735)
Gross Profit		**113,849,118**	**68,600,063**
Administrative, Selling and Distribution Expenses	28.00	(10,179,507)	(10,809,679)
Operating Profit		**103,669,611**	**57,790,384**
Finance Expenses	29.00	(39,206,247)	(46,587,646)
Non Operating Income	30.00	-	470,000
Profit before contribution to WPPF & Welfare Fund		**64,463,364**	**11,672,738**
Contribution to WPPF & Welfare Fund		(3,069,684)	(555,845)
Profit before Tax		**61,393,680**	**11,116,893**
Income Tax Expenses	31.00	(13,122,788)	(1,128,962)
Profit after Tax		**48,270,892**	**9,987,931**
Other Comprehensive Income / Expenses			
Deferred Tax on Revaluation of PPE		(198,349)	(216,113)
Total Comprehensive Income		**48,072,542**	**9,771,818**
Earning Per Share (EPS) in Taka	32.00	**3.26**	**0.67**

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

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Finance Officer

Shamsul Huq
Company Secretary

Dated; Dhaka
November 14, 2026

WATA CHEMICALS LTD. WCL

WATA CHEMICALS LIMITED

Statement of Changes in Equity (Unaudited)

For the Period First Quarter (Q1) Ended 30th September 2026

Amount in Taka

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earning	Total
Balance as at 01 July 2026	**148,226,180**	**32,400,000**	**368,541,954**	**371,459,672**	**920,627,804**
Profit after Tax during the period	-	-	-	48,270,892	48,270,892
Cash dividend for the year 25-26	-	-	-	-	-
Adj. of Realized Depreciation on Revaluation		-	(881,552)	881,552	-
Deferred Tax on Revaluation transferred to Revaluation Reserve			(198,349)	-	(198,349)
Balance as at 30th Sept'2026	**148,226,180**	**32,400,000**	**367,462,052**	**420,612,116**	**968,700,349**

WATA CHEMICALS LIMITED

Statement of Changes in Equity

For the Period Ended 30th September 2025

Amount in Taka

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 period	-	-	-	9,987,931	9,987,931
Cash dividend for the year 23-24	-	-	-	-	-
Adj. of Realized Depreciation on Revaluation		-	(960,503)	960,503	-
Deferred Tax on Revaluation transferred to Revaluation Reserve			(235,626)	-	(235,626)
Balance as at 30th Sept' 2025	**148,226,180**	**32,400,000**	**372,052,287**	**362,518,293**	**915,196,761**

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

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M Abdullah
Director

Md. Ali Ahsan
Chief Finance Officer

Shamsul Huq
Company Secretary

Dated; Dhaka
November 14, 2026

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WATA CHEMICALS LIMITED

Statement of Cash Flows (Unaudited)

For the Period First Quarter (Q1) Ended 30th September 2026

Particulars	Notes	Amount in Taka	
		30-Sep-26	30-Sep-25
Cash Flows from Operating Activities:			
Cash receipts from Customers and others	33.00	618,163,218	302,407,847
Cash paid to Suppliers and others	34.00	(182,249,200)	(174,454,406)
Cash paid to employees and for expenses	35.00	(75,067,437)	(74,237,534)
Cash paid for VAT & Tax	36.00	(81,255,587)	(41,484,815)
Net Cash (used in)/generated from Operating Activities (A)		**279,590,995**	**12,231,092**
Cash Flows from Investing Activities:			
Acquisition of Fixed Assets	37.00	(6,933,000)	(9,079,182)
Paid of Lease Liability	37.00	5,798	68,345
Net Cash (used in)/generated from Investing Activities (B)		**(6,927,202)**	**(9,010,837)**
Cash Flows from Financing Activities:			
Loan Received	38.00	22,680,012	23,434,214
Loan Repayment	39.00	(70,601,241)	(23,170,000)
Dividend Paid	40.00	-	-
Net Cash (used in)/generated from financing activities (C)		**(47,921,229)**	**264,214**
Net Increase/(Decrease) in Cash and Cash Equivalents (A+B+C)		**224,742,564**	**3,484,469**
Effect of movements in exchange rate on cash held		-	-
Opening Cash & Cash Equivalents		105,019,382	33,567,431
Closing Cash & Cash Equivalent at Reporting Date		**329,761,946**	**37,051,900**
Net Operating Cash Flow Per Share (NOCFPS) in Taka	41.00	18.86	0.83

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

Md.Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Finance Officer

Shamsul Huq
Company Secretary

Dated; Dhaka
November 14, 2026

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WATA CHEMICALS LIMITED

Notes to the Financial Statements

As at and for the period ended 30th September'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 1987;
ii. The Companies Act, 1994;
iii. The Income Tax Act, 2023; and
iv. The Value Added Tax and Supplementary Duty Act, 2012.

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

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

i. Statements of Financial Position as at **30th September 2026**
ii. Statement of Profit or Loss and Other Comprehensive Income
for the year ended **30th September 2026**
iii. Statement of Changes in Equity for the year ended **30th September 2026**
iv. Statement of Cash Flows for the year ended **30th September 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 14 **November, 2026**.

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1.03.03 Reporting Period

These financial statements of the Company covers from **01 July'2026 to 30th Sept''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 **30th September'2026** that have a significant risk of resulting in a material adjustment to the carrying amounts of assets and liabilities in the next finacnial year is included in the following notes:

Note 02: Propery, Plant and equipment
Note 05: Inventory
Note 24: Current Tax Liabilities
Note 15: Deferred Tax Liabilities
Note 51: Contingent Liabilities

1.04.00 Basis of Measurement

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

1.05.00 Going Concern

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

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1.06.00 Accrual Basis of Accounting

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

1.07.00 Materiality and Aggregation

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

1.08.00 Statement of Cash Flows

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

1.09.00 Statement of Changes in Equity

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

1.10.00 Changes in Accounting Policies

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

1.11.00 Changes in Accounting Estimates

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

1.12.00 Segment Reporting

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

1.13.00 Summary of Significant Accounting Policies

Accounting policies are determined by applying the relevant IFRS. Where there is no available guidelines of of IFRS, management uses its judgment in developing and applying an accounting

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policy that results in information that is relevant and reliable. The company selects and applies its accounting policies for a period consistently for similar transactions, other events and conditions, unless a IFRS or specifically requires or permits categorization of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently in all material respects to all periods presented in these financial statements.

1.14.00 Foreign Currency Transaction

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

1.15.00 Revenue Recognition

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

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

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

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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.

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.

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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 profit or loss to the extent that it reverses a revaluation decrease of the same asset previously recognized in profit or loss.

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

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

1.18.05 Derecognition of Property, Plant and Equipment

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

1.18.06 Impairment of Assets

Entity applies periodic review to ensure that its assets are carried at no more than their recoverable amount. Which is hunger of an asset's or Cash generating unit's fair value less costs to sell and its value in use as prescribed in IAS36 "Impairment of Assets". However, the company has measured the carrying amount of non-financial assets considering possible impairment of assets and performed the impairment testing of assets under the scope of International Accounting Standards (IAS) 36 at the reporting date. In conducting asset impairment testing, the company has considered all the non-current assets under the scope of Impairment as single cash generating unit and Value in Use has been considered as its recoverable value. However, no impairment loss has been made on such assets in its financial statements for the year ended 30 September 2025 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 profit or loss 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

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the manner intended by management. Depreciation of an asset ceases at the earlier of the date that the asset is classified as held for sale and the date that the asset is derecognized. Depreciation has been charged using Reducing Balance Method (RBM) on additions from the date of acquisition, when the related assets are put into use and no depreciation is charged on assets disposed of during the year. Expenditure for maintenance and repairs are expensed, major replacements, renewals and betterment are capitalized.

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

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

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

1.19.00 Valuation of Inventories

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

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

1.20.00 Other Provisions, Accruals and Contingencies

1.20.01 Recognition of Provisions, Accruals and Contingencies

A provision is recognized when the Company has a present obligation (legal or constructive) as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; a reliable estimate can be made of the amount of the

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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 income statement, except in the case it relates to items recognized directly in equity.

1.22.01 Current Tax

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

Type of Income	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.

1.23.00 Share Capital and Reserves

1.23.01 Capital

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Authorized Capital

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

Paid-up Capital

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

1.23.02 Share Premium

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

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

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

1.23.03 Assets Revaluation Reserve

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

1.24.00 Expenses

1.24.01 Management and Other Expenses

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

1.25.00 Earnings Per Share (EPS)

Measurement

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

Presentation

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

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1.26.00 Employee Benefits

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

a) Short-term Employee Benefits

i) Paid Wages, Salaries and no Social Security Contributions;

ii) Paid 20 (Twenty) days Annual (Casual Leave), 14 (Fourteen) days Medical (Sick Leave), 06 (Six) days Earn Leave, 120 (One Hundred Twenty) days Maternity Leave and General Holidays as per Govt declaration;

iii) Paid Festival Bonuses and 05 (Five) percent WPPF (Workers Profit Participation Fund) as profit-sharing; and

iv) No non-monetary benefit for current employees except lunch facility and accidental medical facilities at work station.

b) Post-employment Benefits

i) No retirement benefit; and

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

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

i) No long-term paid absences such as long-service leave or sabbatical leave;

ii) No jubilee or other long-service benefits; and

iii) No long-term disability benefits; and

d) Termination Benefits

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

1.27.00 Leases

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

Right-of-use assets

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

Lease liabilities

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

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

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

1.28.00 Compliance with Financial Reporting Standards as Applicable in Bangladesh

The Companies complied, as per Para 12 of Securities & Exchange Rule 1987, with the following International Accounting Standards (IASs) as adopted by The Institute of Chartered Accountants of Bangladesh (ICAB) 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 Customers	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

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		Amount in Taka	
		30-Sep-26	30-Jun-26
2.00	**Property, Plant & Equipment (PPE)**		
	At Cost / Revalued:		
	Opening Balance	1,413,848,864	1,413,174,164
	Add: Addition during the year	6,933,000	674,700
	Less: Disposal during the year	-	-
		1,420,781,864	**1,413,848,864**
	Depreciation:		
	Opening Balance	660,712,764	626,404,081
	Add: Depreciation charged during the year	7,879,975	34,308,683
	Less: Disposal during the year	-	-
		668,592,739	**660,712,764**
	Written Down Value as on Closing Date	**752,189,125**	**753,136,100**
	The details has been shown in "Schedule-01".		
3.00	**Capital Work-In-Progress (CWIP)-BMRE**		
	Opening Balance	1,019,620,338	1,097,198,536
	Add: Addition during the year	-	14,626,602
		1,019,620,338	1,111,825,138
	Less: Adjustment / Transfer to Non-current Assets	-	92,204,800
	Closing Balance	**1,019,620,338**	**1,019,620,338**

N.B. It is to be noted that BMRE Project cost will be capitalized after successfully completion of test Production in compliance with the relevant IAS/IFRS.

4.00	**Right-of-Use (ROU) Asset**			
	Cost			
	Opening Balance		7,701,189	7,701,189
	Add: Addition during the year		-	-
			7,701,189	**7,701,189**
	Depreciation			
	Opening Balance		5,390,838	4,620,718
	Add: Depreciation charged during the year		192,530	770,120
			5,583,368	**5,390,838**
	Written Down Value as on closing Date		**2,117,821**	**2,310,351**
5.00	**Inventories**			
	Raw Materials Stock		77,415,174	340,503,005
	Finished Goods Stock		22,393,881	17,003,206
	Materials-In-Transit	**Note: 5.01**	6,328,011	3,753,929
	Stores & Spares	**Note: 27.02**	19,137,063	18,988,373
			125,274,129	**380,248,514**
	Raw Materials (M. Ton)		702.284	3,637.468
	Finished Goods (M. Ton)		675.871	635.612
	Total (M. Tons)		**1,378.155**	**4,273.080**

a) Raw materials stock with quantity and value are shown in "**Schedule-02**".
b) Finished goods stock with quantity and value are shown in "**Schedule-03**".

5.01	**Materials-In-Transit**		
	LC-AGB-000126010216-(1200 MT Sulphur @$ 750)at Sig	392,161	1,722,681
	LC-AGB-000126010252(520 MT Sulphur @ 1060) at Sight	-	464,420
	LC_AGB_000126010305(200 MT LAB@ 2900$) AT SIGHT	-	614,610
	TT-AGB-000126150066(Lubricating Oil @7725.90)	-	952,218
	LC-AGB-000126010336-(1040 MT Sulphur @$ 1230)at Sight	1,100,755	-
	LC-AGB-000126010377-(500 MT Sulphur @$ 1230)at Sight	651,267	-
	LC-CB-365126010507-(500 MT Non Ferric Alum @$ 250)at Sight	58,746	-
	LC-SEB-134626010053-(500 MT Non Ferric Alum @$ 405)at Sight	286,893	-
	LC-AGB-000126010362-(520 MT Sulphur @$ 1230)at Sight	557,729	-
	LC-AGB-000126010363-(520 MT Sulphur @$ 1230)at Sight	541,057	-
	LC-AGB-00012601036371-(500 MT Sulphur @$ 1230)at Sight	651,013	-
	SEB_LC_134626010037(500 ALUM @ 480 USD) at Sight	1,233	
	TT-SEB-134626150028-(Sulphuric Acid Filling Machine -$ 16730)	2,087,156	-
		6,328,011	**3,753,929**

		Amount in Taka	
		30-Sep-26	30-Jun-26
6.00	**Trade Receivables**		
	Opening Balance	111,826,061	256,380,058
	Add: Sales during the year	707,339,687	1,348,202,214
		819,165,748	**1,604,582,272**
	Less: Received during the year	(703,464,366)	(1,492,756,210)
	Closing Balance	**115,701,382**	**111,826,061**

(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	115,320,017	111,444,696
Above 180 days	381,366	381,366
	115,701,382	**111,826,061**
I. Accounts Receivable considered good in respect of which the company is fully secured.	115,320,017	111,444,696
II. Accounts Receivable considered doubtful or bad.	381,366	381,366
Total	**115,701,382**	**111,826,061**

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 alloawance has been provided as more than 100% of the Trade Receivable is recoverable in time and below 180 days aged.

7.00	**Advance Income Tax (AIT)**		
	Opening Balance	228,140,304	162,998,394
	Add : Tax Deduction at Import u/s 120 of ITA	8,797,677	56,135,366
	Add : Tax Deduction from Sale u/s 89 of ITA	8,276,938	8,931,544
	Add : AIT On Interest Income	-	-
	Add: AIT on Vehicals	-	75,000
	Add : Income Tax Paid in Cash	-	-
		245,214,919	**228,140,304**
	Less : Adjustment during this period	-	-
	Closing Balance	**245,214,919**	**228,140,304**

8.00	**Advances, Prepayments & Deposits**			
	LC Margin Account		16,881,401	22,523,875
	Advance to Employees	**Note:-8.01**	17,406,507	17,938,039
	Advance against Party	**Note:-8.02**	65,320,234	40,016,218
	Bank Guarantee Margin with Agrani Bank		6,556,669	6,064,084
	Security & Earnest Money Deposit		16,205,621	15,153,621
	VAT Deposit	**Note:-8.03**	1,912,840	29,797,914
	VAT Deduction at Import (Not Adjusted)		3,623,230	3,623,230
	VAT Deposit Against (10% of Claim)		4,599,011	4,599,011
			132,505,513	**139,715,993**

8.01	**Advance to Employees**		
	Advance against Salary	1,490,083	1,509,083
	Advance against Expenses	15,916,424	16,428,956
		17,406,507	**17,938,039**

8.02	**Advance against Party**		
	Advance paymnet to suppliers	53,905,071	39,959,179
	Asset in Transit	**11,415,163**	**57,039**
	LC-SEB-134626010039(Acid Dilution Plant) $42000	5,398,075	57,039
	LC-SEB-134626010078(Acid Tanker) $41800	5,781,670	-
	TT-SEB-134626150031(Sulphuric Acid Plant Equipment) $1107	235,418	-
		65,320,234	**40,016,218**

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

		Amount in Taka	
		30-Sep-26	30-Jun-26
8.03	**VAT Deposit**		
	Opening Balance	**29,797,914**	**34,336,671**
	Add: Deposit during the year	64,180,972	167,128,541
	VAT Cash Deposit	43,000,000	79,356,522
	VAT Deduction at Import	6,970,313	19,346,833
	AT Deduction at Import	13,390,966	66,106,240
	VAT at Local Purchase	390,328	-
	VAT on (Gas & Electricity Bill)	429,365	2,318,946
	Total Deposit	**93,978,886**	**201,465,212**
	Less: Adjustment during the Period	(92,066,046)	(171,667,299)
	Closing Balance	**1,912,840**	**29,797,914**
9.00	**Cash & Cash Equivalents**		
	Cash in hand	**2,999,202**	**1,747,653**
	Cash (Head Office)	1,541,575	107,857
	Cash (Factory)-Current	1,457,627	1,639,796
	Cash at Bank	**326,762,744**	**103,271,729**
	Agrani Bank, Principal Branch, CD A/c No 0200000982200	(709)	4,091,521
	Agrani Bank, Principal Branch, CD A/c No 0200018008016	599,451	599,451
	Agrani Bank, Principal Branch, Margin A/c No 0200022340573	319,870,291	77,400,364
	Al Arafah, CD A/c No. 0581020015947	16,255	16,255
	BD Krishi Bank CD A/c No. 4001 0210040946	3,069	3,092
	Dhaka Bank -CD -A/C-2151000015500	38,809	39,154
	IBBL CD A/c No. 20507140100017512	67,500	1,488,100
	Jamuna Bank CD A/c No. 01030210004758 (New)-1001001126290	30,403	28,923
	Janata Bank Limited CD A/c No. 0100238383298	95,697	95,697
	MTB CD A/c No. 1301010146113	97,765	97,765
	Prime Bank A/c No.2127115015947	97,009	97,009
	SIBL CD A/c No_ 0021330455566	1,248,519	1,248,519
	Southeast Bank CD-A/C-001513100000559	1,464,466	17,749,005
	Community Bank CD A/C 0010389364101	2,817,345	-
	SIJBL. Banani Br, CD A/c No. 401311100006061	310,258	310,258
	BDBL Account, CD-001133003901	6,617	6,617
		329,761,946	**105,019,382**

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

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**
Paid-up Capital (1,620,000 Ordinary Shares of Tk. 10 each)	16,200,000	16,200,000
Add: Issue of Right Share in year 1995	16,200,000	16,200,000
Add: Issue of Bonus Share in year 1997	8,100,000	8,100,000
Add: Issue of Bonus Share in year 2012	8,100,000	8,100,000
Add: Issue of Bonus Share for year 2013	14,580,000	14,580,000
Add: Issue of Bonus Share for year 2014	15,795,000	15,795,000
Add: Issue of Bonus Share for year 2015-2016	7,897,500	7,897,500
Add: Issue of Bonus Share for year 2016-2017	4,343,620	4,343,620
Add: Issue of Bonus Share for year 2017-2018	27,364,830	27,364,830
Add: Issue of Bonus Share for year 2018-2019	29,645,230	29,645,230
	148,226,180	**148,226,180**

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

11.00 Share Premium:TK.32,400,000	**32,400,000**	**32,400,000**

The above share premium has been carried forward in the financial statements since 1995. This represents premium @ Tk. 200 per share collected on issue of right shares of 162,000.

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		Amount in Taka	
		30-Sep-26	30-Jun-26
12.00	**Revaluation Reserves :Tk.367,462,052**		
	Opening Balance	368,541,953	373,248,416
	Less: Depreciation on Revaluation	(881,552)	(3,842,010)
	Less: Deferred Tax on Revaluation Depreciation	(198,349)	(864,452)
	Closing Balance	**367,462,052**	**368,541,953**

(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	**109,741,156**	**108,859,604**
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	3,842,010
For the year 2026-2027	881,552	-
Less: Deferred Tax Adjustment on Depreciation on Revaluation	(14,226,364)	(14,028,015)
Balance as on closing Date	**367,462,053**	**368,541,954**

(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**		
	Accumulated Profit (Opening Balance)	371,459,672	351,569,860
	Net Profit/(Loss) after tax for the period	48,270,892	30,870,419
	Approved Cash Dividend	-	(14,822,618)
	Adjustment of Realized Depreciation on Revaluation	881,552	3,842,010
		420,612,116	**371,459,672**
14.00	**Long Term Loan**		
	Opening Balance	**547,982,815**	**656,206,979**
	Agrani Bank Term Loan	435,486,895	501,430,597
	Term Loan from Agrani Bank Incentive	112,495,921	154,776,382
	Add: Addition During the period	**17,547,420**	**78,608,556**
	Agrani Bank Term Loan	13,966,410	63,689,018
	Term Loan from Agrani Bank Incentive	3,581,010	14,919,539
	Less: Payment during the period	**69,771,241**	**186,832,720**

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	Amount in Taka	
	30-Sep-26	30-Jun-26
Agrani Bank Term Loan	45,471,241	129,632,720
Term Loan from Agrani Bank Incentive	24,300,000	57,200,000
Less: Transferred to Current Liability during the period	**195,661,895**	**201,950,896**
Agrani Bank Term Loan	103,884,964	103,884,964
Term Loan from Agrani Bank Incentive	91,776,931	98,065,932
Closing Balance	**300,097,100**	**346,031,919**
Agrani Bank Term Loan	300,097,100	331,601,931
Term Loan from Agrani Bank Incentive	-	14,429,989

a) Agani Bank sanctioned Project Loan of Tk. 50.91 crore vide letter no. প্রশা/ঋন/প্রকল্প/ওয়াটা কেমিক্যালস /11/2018 dated 18 December 2018 for financing BMRE project cost at 70:30 debt equity ratio and repayable in 30 (Thirty) quarterly installment with in'erest @ 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/299/2021 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 Stimulous 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

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	37,688,774	37,515,112
b) Deferred Tax Recognised on Depreciation of Revaluation Increases	198,349	864,452
Closing Balance of Deferred Tax Liability	**37,887,123**	**38,379,565**

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

16.00 Lease Liability

Opening Balance	**2,444,757**	**3,474,865**
Add: Addition during the period		
Interest Expense	68,345	349,892
	2,513,102	**3,824,757**
Less: Paid during the period	-	1,380,000
Closing Balance	**2,513,102**	**2,444,757**
Lease Liability-Long Term	1,523,935	1,518,137
Lease Liability-Current	989,167	926,620
	2,513,102	**2,444,757**

17.00 Bank Overdraft and Loans

Agrani Bank CC Hypo, Principal Branch	671,176,420	669,058,828
	671,176,420	**669,058,828**

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 Stimulous 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 as a result current year has shown Nil.

18.00 Current Portion of Long Term Loan

Agrani Bank Term Loan	103,884,964	103,884,964
Term Loan from Agrani Bank Incentive	91,776,931	98,065,932
	195,661,895	**201,950,896**

			Amount in Taka	
			30-Sep-26	30-Jun-26
19.00	**Short Term Loan (Unsecured)**			
	Opening 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	-
	Add: Loan received during the year		**3,015,000**	**198,872,000**
	Md. Nazrul Islam (Managing Director)		3,015,000	18,925,000
	A.H.M Abdullah (Director)		-	-
	Jamuna Construction		-	179,947,000
	Less : Loan paid during the year		**830,000**	**69,588,255**
	Md. Nazrul Islam (Managing Director)		830,000	19,141,600
	A.H.M Abdullah (Director)		-	-
	Jamuna Construction		-	50,446,655
	Closing Balance		**205,854,667**	**203,669,667**
	Md. Nazrul Islam (Managing Director)		7,102,324	4,917,324
	A.H.M Abdullah (Director)		69,251,997	69,251,997
	Jamuna Construction		129,500,345	129,500,345
20.00	**Trade Payables**			
	Opening Balance		**8,218,259**	**1,344,394**
	Add: Purchase / addition during the year (Import/local)		78,586,155	223,437,187
	SEB-LC-134626010037(500 ALUM@480 USD) at sight		-	6,947,035
			86,804,414	**231,728,617**
	Less: Payment / adjustment during the year		(48,586,543)	(223,510,358)
	Closing Balance		**38,217,870**	**8,218,259**
	The details has been shown in "Schedule-07".			
21.00	**Liabilities for Expenses**			
	Audit Fee Payable		751,379	622,004
	Welfare Expenses Payable		461,645	461,645
	Directors Salary & Allowances Payable	**Note:-21.01**	988,567	988,567
	Salaries & Wages Payable (Head Office & Factory)		4,494,556	4,422,890
	Utilities Bill Payable		4,922,347	3,985,410
	Party Bill Payable		1,728,414	1,728,414
	Source VAT & Tax Payable	**Note:-21.02**	(5,752,324)	(5,010,289)
			7,594,584	**7,198,641**
21.01	**Directors Remuneration Payable**			
	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
	Consultantant Remuneration		56,000	56,000
			988,567	**988,567**
21.02	**Source Tax and VAT Payable**			
	TDS on Party Bill/Dividend		3,406,182	3,866,641
	TDS on Salary & Remuneration		(190,859)	(335,631)
	VAT Payable on Party Bill		(8,967,647)	(8,541,299)
			(5,752,324)	**(5,010,289)**
22.00	**Workers Profit Participation Fund & Welfare Fund**			
	Opening Balance		45,263,878	48,597,905
	Add: Addition during this period		3,069,684	1,960,418
			48,333,562	**50,558,323**
	Less: Paid during this period		-	5,294,444
			48,333,562	**45,263,878**
23.00	**Provision for Taxation**			
	Opening Balance		**47,561,789**	**35,816,440**
	Add: Provision made during the period (U/s 163 of ITA)		13,813,578	11,745,349
	Less: Provision For Previous Years (Over) / Under)		-	-
			61,375,367	**47,561,789**
	Less: Adjustment during this period		-	-
	Closing Balance		**61,375,367**	**47,561,789**

		Amount in Taka	
		30-Sep-26	30-Jun-26
24.00	**Unclaimed Dividend Account**		
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	505,303	505,304
5	Dividend Year - 2022 -2023	390,918	390,918
6	Dividend Year - 2023-2024	625,556	625,556
7	Dividend Year - 2024-2025	315,980	315,980
		3,479,632	**3,479,632**
25.00	**Net Assets Value (NAV) Per Share**		
	Net Assets Value **Note:-25.01**	968,700,349	920,627,805
	Number of shares outstanding	14,822,618	14,822,618
	NAV Per Share	**65.35**	**62.11**
	(Previous year's NAV restated on the basis of 14,822,618 shares)		
25.01	**Net Assets Value (NAV)**		
	Total Assets	2,722,385,174	2,740,017,043
	Less: Non-Current Liabilities	(339,508,158)	(385,929,621)
	Less: Current Liabilities	(1,414,176,668)	(1,433,459,617)
		968,700,349	**920,627,805**

			Amount in Taka	
			30-Sep-26	30-Sep-25
26.00	**Revenue (Net of VAT)**			
	Gross Sales	**Note:-26.01**	707,339,687	313,821,136
	Less: VAT on Sales	**Note:-26.03**	(92,066,046)	(37,205,338)
			615,273,641	**276,615,798**
26.01	**Gross Sales**			
	Sulphuric Acid		574,325,487	198,954,540
	Alum Sulphate		133,014,200	81,581,970
	Linear Alkyl Benzene Sulphonic Acid		-	12,884,625
	Zinc Sulphate		-	20,400,000
	Magnesium Sulphate		-	-
			707,339,687	**313,821,136**

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

26.02	**Per Share Gross Sales**		
	Gross Sales	707,339,687	313,821,136
	Number of Shares	14,822,618	14,822,618
	Per Share Sales	**47.72**	**21.17**

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. 375,370,946, Alum Sulphate has Increase in value by Tk.51,432,230 but, LABSA (Test Manufacturing) has decreased by Tk 12,884,625, Zinc Sulphate were Decreased by 20,400,000/- 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**		
	VAT on Sulphuric Acid Sale	74,755,498	25,950,658
	VAT on Alum Sulphate Sale	17,310,548	10,641,126
	Linear Alkyl Benzene Sulphonic Acid	-	613,554
	VAT on Zinc Sulphate Sale (Exempted)	-	-
	VAT on Magnesium Sulphate Sale (Exempted)	-	-
		92,066,046	**37,205,338**

27.00	**Cost of Sales**			
	Raw Materials Consumed	**Note:-27.01**	472,377,520	167,213,077
	Store & Spares used	**Note:-27.02**	225,000	125,000
	Factory Overheads	**Note:-27.03**	34,212,678	31,527,639
	Cost of goods manufactured		**506,815,197**	**198,865,715**
	Opening Stock of Finished Goods		17,003,207	19,421,204
	Cost of goods available for sales		**523,818,404**	**218,286,919**
	Closing Stock of Finished Goods		(22,393,881)	(10,271,184)
			501,424,523	**208,015,735**
27.01	**Raw Materials Consumed**			
	Rock Sulphar		412,107,003	134,545,931
	Alum Hydrate		15,067,997	29,079,946
	Non Ferric Alum		45,202,520	-
	Zinc Ash		-	3,587,200
	Magnesium Powder		-	-
	Linear Alkyl Benzene		-	-
			472,377,520	**167,213,077**

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		Amount in Taka	
		30-Sep-26	30-Sep-25

(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**			
	Opening Balance		18,988,373	11,219,078
	Add: Purchase During the year		373,690	2,305,466
	Store & Spares available for Used		**19,362,063**	**13,524,544**
	Less: Used during the year		**225,000**	**125,000**
	For Production		225,000	125,000
	For BMRE (Capital WIP).		-	-
	Closing Balance		**19,137,063**	**13,399,544**
27.03	**Factory Overheads**			
	Air & Water Test Fee		-	11,800
	Gas Bill /Gas Consumption		1,334,649	713,685
	Electric Bill		9,698,827	7,055,183
	Fire Insurance Expenses		1,615,722	-
	Packing Materials		333,250	622,200
	Wages & Salaries including Overtime & Bonus		10,986,225	10,249,701
	Chemical Purchase for ETP/ATP/LAB/ Bentonine powder		685,405	3,025,197
	Day Labor for Misc. Work		45,190	22,750
	Spare Parts for vehicles		10,700	650
	Oxygen & L.P Gas Purchase		77,750	28,650
	Day Laborer for Alum Breaking		558,428	1,091,488
	Oil & Lubricant		1,167,758	18,480
	Medical Expenses (Factory)		21,178	39,952
	Conveayance (F/O)		29,699	98,540
	Day Laborer for Hydrate (Unload)		-	27,925
	Entertainment (F/O)		47,540	40,097
	Fuel for Excavator		-	10,200
	Fuel for Forklift		-	76,500
	Product Testing (BUET)		208,120	106,845
	Sundry Carrying		600	11,100
	Repairs & Maintenance (General -Factory)		-	8,000
	Repairs & Maintenance (Plant & Machinery)		-	88,000
	Transport License		20,000	100,000
	Factory Depreciation	**Note:-27.04**	7,371,637	8,080,696
			34,212,678	**31,527,639**
27.04	**Factory Depreciation**			
	Depreciation on Plant & Machinery		5,473,292	6,081,436
	Depreciation on Factory Building		1,890,249	1,989,736
	Depreciation on Factory Boundary Wall		2,263	2,663
	Depreciation on Laboratory Equipment		5,832	6,861
			7,371,637	**8,080,696**
28.00	**Administrative, Selling and Distribution Expenses**			
	Salaries & Allowances including Eid Bonus (Office)		3,877,008	4,116,741
	Annual Subscription to Listed Companies		-	-
	Directors Salary & Allowance	**Note:-28.01**	2,400,000	2,400,000
	Bank Charges and Commission		135,521	5,943
	Car Repairs & Maintenance		-	103,536
	CDBL Line Charges		13,230	9,450

		Amount in Taka	
		30-Sep-26	30-Sep-25
Computer Operating Expenses (Toner, Cartridge etc)		85,700	78,330
Credit Report Expenses		-	34,310
Consultant Remuneration		60,000	-
Conveyance (Office & Factory)		6,740	10,065
Dish Bill (Factory & Office)		2,400	2,400
Electric Bill (Office)		72,000	112,940
Cooking Goods (Rice, fish, vegitable etc.)		274,054	157,760
Entertainment		59,843	69,238
Gas Bill (Office)		6,480	6,480
Internet Expenses (Factory & Office)		56,520	74,586
License Renewal		32,071	74,025
Medical Expenses		29,580	2,350
Mobile Expenses (Office & Factory)		34,225	36,400
Mobile set		-	39,000
News Paper & Periodicals (Factory & Office)		2,325	2,055
Office Expenses (Factory & Office)		20,843	2,927
Audit Fee		129,375	130,812
Office Stationery (Factory & Office)		93,811	59,388
Parking & Toll Charge		24,155	15,740
Photocopy Charge (Factory & Office)		2,015	380
Postage & Courier and Fax Exp.		8,525	3,265
Renewal of Tax Token & Fitness Certificate		-	58,735
Repair & Maintenance - Office Equipment (Spare Parts)		9,895	68,440
Stamp Purchase		14,780	20,808
Telephone Bill (Office)		1,577	1,557
Water Bill (Office & Factory)		17,687	26,847
Fish & Deer Upkeep (Factory)		54,420	-
Tree Plantation		-	3,150
Carriage Outward		1,312,267	1,306,985
Tender Schedule and others		29,200	16,900
Electric Goods Purchase		12,400	10,035
Fuel for vehicles		185,058	327,825
Repair & Maintenance Transport Vehicle (Goods & Others)		37,060	15,490
Fine & Penalty		6,000	-
Health & Hygienic goods		36,589	32,354
Internet Cable Purchase		900	71,500
Sanitary Goods Purchase		-	13,800
Crockeries & Cutleries		60,980	-
Advertisement & Publicity		-	1,243
Training & Development Expenses		4,000	
Day Labourer for Unloading (Outward)		269,405	597,891
Depreciation (Office)	**Note:-28.02**	700,868	687,998
		10,179,507	**10,809,679**

28.01 Director Salary & Allowance

(i)	Md. Nazrul Islam, Managing Director	1,200,000	1,200,000
(ii)	Mr. A.H.M Abdullah, Director	750,000	750,000
(iii)	Mr. Mahmudul Hasan, Director	450,000	450,000
(v)	EID Bonus (For Director'S)	-	-
		2,400,000	**2,400,000**

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		Amount in Taka	
		30-Sep-26	30-Sep-25
28.02	**Depreciation (Office)**		
	Depreciation on Motor Vehicles	304,160	273,761
	Depreciation on Bi-Cycle	35	39
	Depreciation on Furniture & Fixture	58,032	64,480
	Depreciation on Office Equipment	119,765	129,848
	Depreciation on Computer	20,398	20,731
	Depreciation on Generator	5,949	6,610
	Depreciation on ROU Asset	192,530	192,530
		700,868	**687,998**
29.00	**Finance Expenses**		
	Interest on Agrani Bank C.C (Hypo)	21,591,682	23,628,903
	Interest on Stimulus Package Loan	-	6,337,302
	Interest on Term Loan	3,581,010	-
	Interest on Project Loan	13,965,210	16,533,968
	Interest on Lease Liability	68,345	87,473
		39,206,247	**46,587,646**
30.00	**Non-operating Income**		
	Fish Sale	-	320,000
	Misc. Sales Income	-	150,000
		-	**470,000**

31.00 Income Tax Expenses

Major component of tax expenses

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

Current Tax Expense (Provisional)	**Note:-31.01**	13,813,578	2,766,158
Deferred Tax Expenses /(Income)	**Note:-31.02**	(690,790)	(1,637,195)
		13,122,788	**1,128,963**

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

Net profit befor tax	61,393,680	11,116,893
Statutory Tax @ 22.5%	13,813,578	2,501,301
Income Tax Act u/s 163		
a) Tax 1% U/s 163 of ITA,2023	6,152,736	2,766,158
b) Tax U/s 89 of ITA,2023	8,276,938	2,633,543
c) Tax on applicable rate	13,813,578	2,501,301
Current Tax Expenses whichever is higher	**13,813,578**	**2,633,543**
Effective Tax Rate	**22.50%**	**23.69%**

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 of BDT 13,813,578/-. The effective tax rate is also 22.50% of profit before statutory tax.

31.02 Deferred Tax Expense/(Income)

	Amount in Taka	
	30-Sep-26	30-Sep-25
Carrying Value of Fixed Assets (WDV) at Balance Sheet Date	752,189,123	778,678,919
Less: Revaluation Increase	(294,650,160)	(301,939,429)
Net Carrying Cost	**457,538,963**	**476,739,490**
Less: Land Value	(113,946,085)	(113,946,085)
Net Carrying cost (Net of Land & Land Development) (A)	**343,592,878**	**362,793,405**
Right-of-Use (ROU) Asset (B)	**2,117,821**	**2,887,941**
Lease Liability (C)	**(2,513,102)**	**(3,562,338)**
Total Carrying Value at Balance Sheet Date (A+B-C)	**343,197,597**	**362,119,008**
Less: Tax Based WDV (Estimated)	(175,691,934)	(187,517,553)
Temporary Taxable Differences	**167,505,662**	**174,601,455**
Deferred Tax on Depreciation on Revaluation-Increase		

	Amount in Taka	
	30-Sep-26	30-Sep-25
Deferred Tax Liability on Temporary Taxable Difference @ 22.5%	37,688,774	39,285,328
Deferred Tax on Depreciation on Revaluation Increase through OCI	198,349	216,113
Deferred Tax Liability on 30th September, 2025	**37,887,123**	**39,501,441**
Less: Opening Deferred Tax Liability	(38,379,564)	(40,922,523)
Less: Deferred Tax on Revaluation Transferred to Revaluation Reserve	(198,349)	(216,113)
Deferred Tax Expenses (Income) Recognised during the period	**(690,790)**	**(1,637,195)**

32.00 Earning per share (EPS)

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

EPS =	Net Profit After Tax / Number of Share	=	48,270,892 / 14,822,618	9,987,931 / 14,822,618
			3.26	**0.67**

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

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		Amount in Taka	
		30-Sep-26	30-Sep-25
33.00	**Cash Receipts From Customers and Others**		
	Gross Sales	707,339,687	313,821,138
	Non Operating Income	-	470,000
	Trade Receivables_ Decrease (Increase)	(3,875,321)	5,833,882
	Advance against Sales Sch. 05.01	(64,637,905)	-
	Loan & Advance - Net of VAT & Tax _Decrease / (Increase)	(20,663,243)	(17,717,174)
		618,163,218	**302,407,846**
34.00	**Cash paid to Suppliers and Others**		
	Raw Materials Purchase	209,301,040	177,782,487
	Stores & Spares Purchase	373,690	2,305,466
	Material in Transit_ Increase / (Decrease)	2,574,081	(3,740,928)
	Trade Payables-(Increase) / Decrease	(29,999,612)	(1,892,619)
		182,249,200	**174,454,406**
35.00	**Cash paid to Employees and for Other Expenses**		
	Salaries & Allowances including Eid Bonus (Office)	14,863,233	14,366,442
	Factory Overheads (Excl. Wages & Salary and Depreciation)	15,854,816	13,197,242
	Administrative & Marketing Exp. (Excd.Salaries, Depr. & Exch. Loss)	5,601,631	6,004,940
	Finance costs	39,206,247	46,587,646
	Liabilities for Expenses _Decrease (Increase)	(458,490)	(5,918,736)
		75,067,437	**74,237,534**
36.00	**Cash paid for VAT & Tax**		
	(a) Payment of VAT	**64,180,972**	**29,681,902**
	VAT Deposit in Cash	43,000,000	10,000,000
	VAT Paid at Import	6,970,313	5,970,586
	AT Paid at Import	13,390,966	13,341,833
	VAT on Utility Bill	819,693	369,483
	(b) Payment of Tax	**17,074,615**	**11,802,913**
	AIT on Import	8,797,677	9,094,370
	AIT Deduction from Sale Bill	8,276,938	2,633,543
	AIT on Vehicals	-	75,000
	Total (A+B)	**81,255,587**	**41,484,815**
37.00	**Acquisition of Non-current Assets**		
	Addition to Fixed Assets (Net of Adjustment)	6,933,000	485,000
	Addition for Capital Work in Progress	-	8,594,182
	Payment of Lease Liability	(5,798)	(68,345)
		6,927,202	**9,010,837**
38.00	**Loan Received**		
	Loan from Agrani Bank	2,117,592	(22,719,754)
	Project Loan from Agrani Bank (Interest)	13,966,410	16,553,968
	Term Loan Agrani Bank Incentive (Interest & Charges)	3,581,010	-
	Shortterm Loan Received	3,015,000	29,600,000
		22,680,012	**23,434,214**

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		Amount in Taka	
		30-Sep-26	30-Sep-25
39.00	**Loan Repaid**		
	Project Loan Payment to Agrani Bank	45,471,241	22,000,000
	Term Loan from Agrani Bank Incentive	24,300,000	-
	Shortterm Loan Repayment	830,000	1,170,000
		70,601,241	**23,170,000**
40.00	**Dividend Paid**		
	Dividend Paid	-	-
	Less: Sale of Fraction Share	-	-
		-	-
41.00	**Net Operating Cash Flow Per Share (NOCFPS)**		
	Net Operating Cash Flows	279,590,995	12,231,092
	Weighted average number of shares	14,822,618	14,822,618
		18.86	**0.83**

Collection from Sales and Trade Debtors was increased by Tk. 315,755,372/- and Payment for Raw Materials & Trade Creditors was also Increased by Tk.78,07,797/- Wages & Others Expenses and Payment of VAT and Tax is Increased by Tk.829,903/- and Tk. 39,770,772/- respectively against the same period of the previous year. But Sales & Trade Debtors collection is proportionately lower than payments. As a result Cash Flow from Operating Activities stand at TK. 279,590,996/- which causes the significant deviation in NOCFPS.

42.00	**Reconciliation of Net Profit with Cash Flows from Operating Activities**		
	Profit before Tax	61,393,680	11,116,893
	Adjustment for:		
	Add: Depr. on Property, Plant and Equipment	7,879,975	8,576,164
	Add: Depreciation of ROU Assets	192,530	192,530
	Add: Contribution to WPFF	3,069,684	555,845
	Add: Exchange Loss	-	-
	Add /Less: (Incr.) / Decr. in Inventory	254,974,385	141,071
	Add / Less: (Incr.) / Decr. in Trade Receivables	(3,875,321)	5,833,882
	Add/Less:(incr.)/Decr. In Adavance against sales	(64,637,905)	-
	Add / Less: (Incr.) / Decr. in Loans, Adv. & Deposits (Excld. VAT)	71,391,451	19,488,165
	Add / Less: Incr. / (Decr.) in Trade Payables	29,999,612	1,892,619
	Add / Less: Incr. / (Decr.) in Liabilities for Expenses	458,490	5,918,736
	Cash Generated from Operations	**360,846,581**	**53,715,905**
	Less: VAT & Income Tax Paid	(81,255,586)	(41,484,813)
	Net Cash (used in) / generated from operating activities	**279,590,995**	**12,231,092**
43.00	**Depreciation of Revaluation Adjustment**		
	Depreciation on Revaluation adjustment	881,552	960,503
		881,552	**960,503**

(a) Depreciation on partial revaluation increase of Plant & Machinery as well as Building had been charged during the period 2026-2027, 1st Quarter (July,26 to Sept,26) amounting to Tk. 8,81,552/- and adjusted in statement of Changes in Equity. Details has been shown in "Schedule-09".

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44.00 Provision of tax liability between accounts 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	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
2027-2028	2026-2027	13,813,578				13,813,578
Total		**218,863,353**	**182,636,961**	-	-	**61,375,367**

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 October 2026 and subsequently approved by the shareholders in the 44th AGM held on 24 December,2026 for approval.

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

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

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

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

47.00 Plant Capacity & Utilization

Name of Products	Attainable Capacity (Oty.M.Ton)		Actual Production	
	Annual	Year End	(Qty M.Ton)	% of Capacity
Sulphuric Acid	54,000.000	54,000.000	10,649.265	19.72%
Alum Sulphate	18,000.000	18,000.000	1,855.049	10.31%
Linear Alkyl Benzene Sulphonic Acid	12,000.000	12,000.000	-	0.00%
Zinc Sulphate	6,000.000	6,000.000	-	0.00%
Magnesium Sulphate	6,000.000	6,000.000	-	0.00%

48.00 Payment in Foreign Currency & Foreign Currency Earned

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



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

49.00 Commission, Brokerage & Discount to the Selling Agent

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

50.00 Contingent Liability

Commissioner of Customs, Excise and VAT Directorate, Dhaka has raised claim amounting to Tk. 41,427,896 based on their audit objection vide letter dated 11.08.2014. Against this claim, company has filed appeal with Appellate Commissioner on deposit of amount Tk. 4,142,790. The case is still pending with appellate Tribunal. Another demand claimed by Customs Excise and Vat Commissionarate, Dhaka by Cancelling rebate for Tk. 22,81,103/- and imposed fine for Tk.45,42,206/- as beacuse non- submission of price declaration in time. Against this claim a writ petition has been filed on payment of Tk 4,56,220.60 before the Hon'ble High Court Division.Hon'ble Justice stayed the order of claim and the writ petition now pending for hearing.No additianal Liability has been accounted.

51.00 Related Parties & Transactions

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

Related parties disclosure , details of which are as follows

a) Short Term Employee Benefit:

i) Director Remuneration

Name	Designation	Amount in taka	
		30-Sep-26	
		Total	Payable
Md. Nazrul Islam	Managing Director	1,200,000	334,571
Mr. A.H.M. Abdullah	Director	750,000	218,396
Mr. Mahmudul Hasan	Director	450,000	139,600
Festival Bonus		-	240,000

ii) Top Five Salaried Officers

Name	Designation	Amount in taka	
		30-Sep-26	
		Total	Payable
Shamsul Huq	Company Secretary	277,626	92,542
Md. Ali Hasan	Chief Financial Officer	434,586	144,862
Md. Mahbubul Hasan Bhuiyan	Financial Controler	420,000	140,000
Md. Abu Taher Bhuyan	General Manager (Factory)	364,827	121,609
A S M Farhan Reza	Maintenance Eng. (Civil)	290,883	96,961

b) Post Employees Benefits : Nil

c) Others Long-Term Benefits: Nil

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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	4,917,324	3,015,000	830,000	7,102,324
2	A.H.M Abdullah	69,251,997	-	-	69,251,997
		74,169,322	**3,015,000**	**830,000**	**76,354,322**

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) 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.

52.00 Recent Events and Trends in our bussines view:

Despite increase of Raw Material Cost and Electricity bill , overall Cost of Sales has been Increased by 141.05% as against same period of the previous year . Moreover Administrative ,Selling and Distribution Expenses and Financial cost has also been decreased , but Sales has been Increased by 122.43% as against same period of the previous year due to volatile situation of local industries, which causes significant effect on our industry.

53.00 Event after the Reporting Period

There is no other significant events after the reporting date that may affect the reported amounts in the financial statements of the Company for the period ended 30 September 2026.

Md. Hasan Imam
Chairman

Md. Nazrul Islam
Managing Director

A.H.M. Abdullah
Director

Md. Ali Ahsan
Chief Finance Officer

Shamsul Huq
Company Secretary

Dated; Dhaka
November 14, 2026

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WATA CHEMICALS LIMITED

Schedule of Property, Plant & Equipment (PPE)

As at 30th September, 2026

Schedule-01

SL No.	Name of Assets	Cost / Revaluation				Rate	Depreciation				Written Down Value 30.09.2026
		As at 01.07.2026	Addition this period	Adjustment this period	Total 30.09.2026		As on 01.07.2026	Addition this period	Adjustment this period	As on 30.09.2026	
01	Land & Land Development	113,946,085	-	-	113,946,085	-	-	-	-	-	113,946,085
02	Plant & Machinery & Equip.	984,701,469	-	-	984,701,469	10%	514,969,772	5,473,292	-	520,443,065	464,258,404
03	Factory Building	263,310,331	-	-	263,310,331	5%	112,090,410	1,890,249	-	113,980,659	149,329,672
04	Boundary Wall	784,468	-	-	784,468	15%	724,110	2,263	-	726,373	58,095
04	Laboratory Equipment	646,944	-	-	646,944	15%	491,432	5,832	-	497,264	149,680
05	Motor Vehicles	31,388,326	6,933,000		38,321,326	10%	21,532,945	304,160	-	21,837,105	16,484,221
06	Bi-Cycle	5,200	-	-	5,200	10%	3,805	35	-	3,840	1,360
07	Furniture & Fixture	6,367,134	-	-	6,367,134	10%	4,045,854	58,032	-	4,103,886	2,263,248
08	Office Equipment	10,141,764	-	-	10,141,764	10%	5,351,176	119,765	-	5,470,941	4,670,823
09	Computer & Software	1,567,308	-	-	1,567,308	10%	751,395	20,398	-	771,793	795,515
10	Generator	989,835	-	-	989,835	10%	751,867	5,949	-	757,816	232,019
Total as on 30.09.26		**1,413,848,864**	**6,933,000**	**-**	**1,420,781,864**		**660,712,766**	**7,879,975**	**-**	**668,592,741**	**752,189,123**
Total as on 30.06.26		**1,413,174,164**	**674,700**	**-**	**1,413,848,864**		**626,400,082**	**34,308,683**	**-**	**660,712,766**	**753,136,098**

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

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

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

Particulars	WDV	Addition	Depreciable Value		Rate		Depreciation
Depreciation on Sulfuric Acid Plant Unit-1	31,311,355	-	31,311,355	x	10%	=	782,784
Depreciation on Sulfuric Acid Plant Unit-2	136,944,164	-	136,944,164	x	10%	=	3,423,604
Depreciation on Alum Sulphate Plant Unit-1	11,373,639	-	11,373,639	x	10%	=	284,341
Depreciation on Zinc Plant	10,190,932	-	10,190,932	x	10%	=	254,773
Depreciation on Magnesium Plant	17,876,578	-	17,876,578	x	10%	=	446,914
Depreciation on Utilities Plant	11,235,029	-	11,235,029	x	10%	=	280,876
Total	**218,931,697**	**-**	**218,931,697**				**5,473,292**

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WATA CHEMICALS LIMITED

Movement of Raw Materials Stock

For the Period First Quarter (Q1) Ended 30th September 2026

Schedule-02

Particulars	Opening Stock 1-Jul-26		Purchased during the period July' 26 to Sep'26		Adj. during the period July' 26 to Sep'26		Consumption July' 26 to Sep'26		Closing Stock 30-Sep-26	
	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	3,329.832	322,935,027	1,040.000	149,684,676	-	-	3,728.958	412,107,003	640.874	60,512,700
Alumina Hydrate	295.848	15,795,273	-	-	-	-	282.226	15,067,997	13.622	727,276
Non Ferric Alum	-	-	769.478	45,202,520	-	-	769.478	45,202,520	-	-
Zinc Ash	1.980	46,728			-	-		-	1.980	46,728
Magnesium Powder	1.340	30,150	-	-	-	-	-	-	1.340	30,150
Linear Alkyl Benzene	8.468	1,695,827	36.000	14,413,844	-	-	-	-	44.468	16,098,320
Total	**3,637.468**	**340,503,005**	**1,845.478**	**209,301,040**	**-**	**-**	**4,780.662**	**472,377,520**	**702.284**	**77,415,174**

Raw Materials consumption in relation with production (Input Ratio)

For the Period First Quarter (Q1) Ended 30th September 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 Sulphar	10,649.27	0.350	3,728.958	-	412,107,003	-	110,515
Aluminum Sulphate	Alumina Hydrate	1,855.05	0.290	282.226	-	15,067,997	-	53,390
Do	Sulphuric Acid	1,855.05	0.600		578.610	-	22,391,145	38,698
Aluminum Sulphate	Non Ferric Alum	-		769.478				
Zinc Sulphate	Zinc Ash	-	0.380	-	-	-	-	-
Do	Sulphuric Acid	-	0.620		-	-	-	38,698
Magnesium Sulphate	Magnesium Powder	-	0.180	-	-	-	-	-
Do	Sulphuric Acid	-	0.820		-	-	-	38,698
LABSA	Linear Alkyl Benzene	-	0.750	-	-	-		-
Do	Rock Sulphar	-	0.105	-	-			110,515
Total		**14,359.36**		**4,780.662**	**578.610**	**427,175,000**	**22,391,145**	

Movement of Raw Materials Stock

For the Period Ended 30th September, 2025

Particulars	Opening Stock 1-Jul-25		Purchased during the period 30-Sep-25		Adj. during the period 30-Sep-25		Consumption 30-Sep-25		Closing Stock 30-Sep-25	
	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	301.603	6,754,098	3,571.035	147,021,307	1,139	-	4,384.746	134,545,931	626.786	19,229,473
Alumina Hydrate	39.319	1,912,673	531.906	27,173,981	33.719	-	604.799	29,079,946	0.145	6,708
Zinc Ash	1.980	46,728	152.000	3,587,200	-		152.000	3,587,200	1.980	46,728
Magnesium Powder	1.340	30,150	-	-	-		-	-	1.340	30,150
Linear Alkyl Benzene	8.468	1,695,827	-	-	-	-	-	-	8.468	1,695,827
Total	**352.710**	**10,439,475**	**4,254.941**	**177,782,487**	**1,172.613**		**5,141.545**	**167,213,077**	**638.719**	**21,008,886**

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WATA CHEMICALS LIMITED
Movement of Finished Goods Stock
For the Period First Quarter (Q1) Ended 30th September 2026

Schedule-03

Particulars	Opening Stock		Production during the period	Internal Used during the period	Sale during the period	Closing Stock	
	1-Jul-26		July' 26 to Sep'26	July' 26 to Sep'26	July' 26 to Sep'26	30-Sep-26	
	Qty. M.Ton	Amount in Taka	Qty. M.Ton	Qty. M.Ton	Qty. M.Ton	Qty. M.Ton	Amount in Taka
Sulphuric Acid	334.209	7,220,644	10,649.265	578.610	10,041.445	363.419	12,229,818
Alumina Sulphate	301.403	9,782,563	1,855.049	-	1,844.000	312.452	10,164,063
Linear Alkyl Benzene Sulphonic Acid	-	-	-	-	-	-	-
Zinc Sulphate	-	-		-		-	-
Magnesium Sulphate	-	-	-	-	-	-	-
Total	**635.612**	**17,003,207**	**12,504.314**	**578.610**	**11,885.445**	**675.871**	**22,393,881**

WATA CHEMICALS LIMITED
Movement of Finished Goods Stock
For the Period Ended 30th September, 2025

Particulars	Opening Stock		Production during the period	Internal Used during the period	Sale during the period	Closing Stock	
	1-Jul-25		July' 25 to 25' Sep	July' 25 to 25' Sep	July' 25 to 25' Sep	30-Sep-25	
	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	12,527.842	1,493.420	11,143.600	305.064	4,423,434
Alumina Sulphate	138.900	3,039,271	2,085.450		2,068.000	156.350	4,455,975
Linear Alkyl Benzene Sulphonic Acid	74.028	12,260,221	-	-	66.075	7.953	1,391,775
Zinc Sulphate	-	-	400.000	-	400.000	-	-
Magnesium Sulphate	-	-	-	-	-	-	-
Total	**627.170**	**19,421,204**	**15,013.292**	**1,493.420**	**13,677.675**	**469.367**	**10,271,184**

WATA CHEMICALS LIMITED

Sales (Net of VAT)

For the Period First Quarter (Q1) Ended 30th September 2026 **Schedule-04**

Particulars	July' 26 to Sep'26			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
Sulphuric Acid	10,041.445	574,325,487	74,755,498	499,569,989
Alumina Sulphate	1,844.000	133,014,200	17,310,548	115,703,652
Linear Alkyl Benzene Sulphonic Acid	-	-	-	-
Zinc Sulphate (VAT Exempted)	-	-	-	-
Magnesium Sulphate (VAT Exempted)	-	-	-	-
Total	**11,885.445**	**707,339,687**	**92,066,046**	**615,273,641**
		375,370,946		
		51,432,230		

WATA CHEMICALS LIMITED

Sales (Net of VAT)

For the Period Ended 30th September, 2025

Particulars	July'26 to Sep"26			
	Quantity	Gross Sale Value (Including VAT)	VAT on Sale	Sale Value (Net of VAT)
	(M. Ton)	In Taka	In Taka	In Taka
Sulphuric Acid	11,143.600	198,954,540	25,950,658	173,003,882
Alumina Sulphate	2,068.000	81,581,970	10,641,126	70,940,844
Linear Alkyl Benzene Sulphonic Acid	66.075	12,884,625	613,554	12,271,072
Zinc Sulphate (VAT Exempted)	400.000	20,400,000	-	20,400,000
Magnesium Sulphate (VAT Exempted)	-	-	-	-
Total	**13,677.675**	**313,821,136**	**37,205,338**	**276,615,798**

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WATA CHEMICALS LIMITED
Trade Receivables
As at 30-Sept-2026

Schedule-05

Sl. No	Name of Customers	Amount in Taka	
		30-Sep-26	30-Jun-26
1	Bhandhal Jhuri WTP-CWASA	-	-
2	BSK Chemical Industries Ltd.	1,816,099	1,816,099
3	Ghorashal Polash Fertilizer PLC (GPFPLC)		27,006,000
4	Ashugonj Fertilizer Chemical Co. Ltd	7,250,000	
6	City Fresh Toiletries Ltd		-
7	Goadnail Water Works	2,478,619	5,088,619
8	Green Dot Corporation.Ltd		-
9	H.K. Enterprise		-
10	Kohinoor Chemical Company Ltd.		-
11	Modunaghat Water Treatment Plant	12,582,188	14,794,688
12	Mohara Division (CWASA)		-
13	M/s Asad Trading		-
14	M/s. Asad Trading Unit-2	3,675,673	3,675,673
15	M/S Ashab Enterprise	111,001	111,001
16	M/s Aysha Trading Corporation	8,494,191	-
17	M/s Dewan Enterprise	381,366	381,366
18	M/s. Dohar Chemicals	-	-
19	M/s Faruk Chemical Industries Ltd.	422,362	422,362
20	M/s Masud Auto Parts & Chemicals	34,817,506	-
21	M/s M.R. Chemicals	613,099	1,843,606
22	M/s New Molla Traders	772,419	772,419
23	M/s Tarek Enterprise		-
24	M/s. Zharna Chemical Supply Co.	277,998	277,998
25	M/s Zharna Traders	1,530,460	950,538
26	New Sun Chemicals	-	-
27	Rashid Enterprise	-	-
28	Saidabad Water Treatment Plant	21,602,999	37,947,599
29	SheikHasina/Karaphuli Pani Shodhonagar (CWASA)	18,464,534	16,034,534
30	Karnaphuli Pani Shodhonagar (CWASA)		-
31	S.M Chemicals		292,690
32	Uttara Chemicals		-
33	Younus Paper Mills Ltd.	410,870	410,870
34	Zhu Xiao Long Industries ltd.		-
	Total	**115,701,382**	**111,826,061**

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WATA CHEMICALS LIMITED
Advance Against Sales
As at 30-Sept-2026

Schedule-05.01

Sl. No	Name of Customers	Amount in Taka	
		30-Sep-26	30-Jun-26
1	H.K Enterprise	1,719,588	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	7,689,069	49,157,052
5	M/s. Dohar Chemicals	3,204,297	2,840,204
6	M/s. Asad Trading	24,208,274	22,941,704
7	New Sun Chemicals	34,073,105	28,478,404
8	Rashid Enterprise	735,847	267,158
9	SM Chemical	71,060	-
10	Uttara Chemicals	8,136,026	6,716,679
11	Zhu Xiao Long Industries Ltd	101,656,237	81,869,341
Total		**181,493,503**	**246,131,408**

WATA CHEMICALS LIMITED
Trade Payables
As at 30th September ,2026

Schedule-06

Sl. No	Particulars	Amount in Taka	
		30-Sep-26	30-Jun-26
1	Aesthetic Engineering Service	60,000	60,000
2	Electromach Engineering	231,880	231,880
3	Jamuna Trading Corporation	-	-
4	Nippon Paint (BD) Private Ltd	136,341	136,341
5	Safe Power Electric Company	90,000	90,000
6	Tara Beebi International	-	-
7	Talukdar Transport	753,000	753,000
Total		**1,271,221**	**1,271,221**

WATA CHEMICALS LIMITED
Advance to Suppliers
As at 30th September ,2026

Schedule-07

Sl. No	Particulars	Amount in Taka	
		30-Sep-26	30-Jun-26
1	Abir Shiping Limited (C & F)	5,045,061	5,045,061
2	Aristocrate Advisors & Arrangers	1,200,000	1,200,000
3	Asis Refrigeration & Electric	872,787	872,787
4	Aysha Enter Prise	560,000	560,000
5	Bengal Interior	500,000	500,000
6	BRB Cable Industries Ltd.	457,581	17,581
7	Continental Works Ltd.	200,000	-
8	Dexterous Engineering	309,135	352,835
9	Dhaka Engineering Works (Md. Shihab)	211,000	211,000
10	Expert Engineering Survey Consultant	50,000	50,000
11	F. Rahman Construction (Fazlur Rahman)	74,100	74,100
12	Gentech Power International	527,000	527,000
13	Inovative Technology International	709,225	709,225
14	Jamuna Trading Corporation	1,792,466	1,213,874
15	KNAF Fiber Plastic and Rubber Industry.	100,000	100,000
16	Md. Najmul Sanitary Engineer	20,000	20,000
17	MM Corporation (C & F)	3,267,586	3,267,586
18	Mozid Engineering Workshop	100,000	100,000
19	M/s AB Enterprise	300,000	300,000
20	M/s Fahim Transport Agency	2,664,883	3,911,536
21	M/S Harun Rong Bitan	1,192,400	1,192,400
22	M/s MHR Brick Field	180,000	180,000
23	M/s Monowara Enterprise	39,913	39,913
24	MS Enterprise	160,000	160,000
25	New Boiler Museum	645,300	645,300
26	Nippon and Macdonald Steel Industries Ltd.	46,980	46,980
27	Nis Chemicals	11,397,699	-
28	Nitol Motors Limited	1,171,594	-
29	Rasel International Ltd.	18,161,552	16,578,191
30	Robi Painting Interior & Exterior	762,306	762,306
31	Rooftec Trade	190,000	190,000
32	SA Cargo Service	71,000	71,000
33	Speed Engineering	200,000	200,000
34	Talukdar Transport	-	-
35	Tara Beebi International	70,059	70,059
36	The Kohinoor Transport Service	60,000	60,000
37	Turbo Technology Ltd.	171,500	171,500
38	Waterchem Technology	262,744	397,744
39	Water Ion Exchange	161,200	161,200
Total		**53,905,071**	**39,959,179**

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WATA CHEMICALS LIMITED

Calculation of Deferred Tax Liability

For the Period First Quarter (Q1) Ended 30th September 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-Sep-26	30-Jun-26	30-Jun-25	30-Jun-24
Written Down Value (As per **Schedule-1**)	752,189,123	753,136,099	786,770,083	815,910,571
Less: Revaluation Increase	**294,650,160**	**299,057,921**	**302,899,931**	**307,088,833**
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	(113,267,365)	(108,859,604)	(105,017,594)	(100,828,692)
	457,538,963	**454,078,178**	**483,870,152**	**508,821,738**
Less: Land Value	(113,946,085)	(113,946,085)	(113,946,085)	(106,402,620)
Net WDV (Except Land Value & Revaluation)	**343,592,878**	**340,132,093**	**369,924,067**	**402,419,118**
ii) Carrying value of Right-of-use (ROU) asset	**2,117,821**	**2,310,351**	**3,080,471**	**3,850,591**
iii) Carrying value of Lease Obligation	**(2,513,102)**	**(2,444,757)**	**(3,474,865)**	**(3,804,781)**
Total Carrying value at Balance Sheet date (i+ii+iii)	**343,197,597**	**339,997,687**	**369,529,673**	**402,464,928**

(b) Carring amount as Tax Base

Tax Based Fixed Assets-WDV as on 30th September 2026

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

Particulars	Amount in Taka			
	30-Sep-26	30-Jun-26	30-Jun-25	30-Jun-24
Plant & Machinery	104,988,603	107,680,619	119,645,132	132,279,036
Factory Building	50,196,782	51,483,879	57,204,310	63,560,344
Motor Vehicle & Bi-cycle	12,588,918	5,978,711	6,643,012	7,381,124
Furniture & Fixture	2,221,940	2,278,912	2,532,125	2,813,472
Office Equipment (including computer)	5,364,617	5,502,171	5,438,823	5,830,597
Laboratory Equipment	319,235	327,421	363,801	404,223
Generator	11,840	12,143	13,492	14,991
	175,691,934	**173,263,856**	**191,840,695**	**212,283,788**
(c) Temporary Taxable Difference (a-b)	**167,505,662**	**166,733,831**	**190,181,140**	**202,771,852**
(d) Deferred Tax Liability on Temporary Taxable Difference (C*22.5%)	**37,688,774**	**37,515,112**	**39,980,020**	**42,790,757**
(e) Deferred Tax Recognised on Depreciation of Revaluation Charged for the Period @22.5% (Schedule-10)	**198,349**	**864,452**	**942,503**	**1,028,278**
(f) Deferred Tax Liability as on 30th Sept' 2024 (d+e)	**37,887,123**	**38,379,564**	**40,922,523**	**43,819,035**

Computation of Tax Based WDV of Fixed Assets

As on 30th September 2026 (As per 3rd Schedule of ITA, 2023)

Assessment Year-2027-2028

Description of Assets	Opening WDV as on 1-Jul-26	Addition during the year	Total	Rate of Dep.	Depreciation for the period	Closing WDV 30-Sep-26
Plant & Machinery	107,680,619	-	107,680,619	10%	2,692,015	104,988,603
Factory Building	51,483,879	-	51,483,879	10%	1,287,097	50,196,782
Motor Vehicles & Bi-Cycle	5,978,711	6,933,000	12,911,711	10%	322,793	12,588,918
Furniture & Fixture	2,278,912	-	2,278,912	10%	56,973	2,221,940
Office Equipment (Including Cor	5,502,171	-	5,502,171	10%	137,554	5,364,617
Laboratory Equipment	327,421	-	327,421	10%	8,186	319,235
Generator	12,143	-	12,143	10%	304	11,840
Total	**173,263,856**	**6,933,000**	**180,196,856**		**4,504,921**	**175,691,934**

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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
For the Year 30.06.2027	2,226,625	1,299,584	3,526,209

(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 2026-2027, 1st Quarter (july,26 to Sept,26) for total amount of Tk.8,81,552/- had been made through **"Change in Equity Statement"**.

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Statement of Yearwise Unclaimed Dividend Account

Schedule-10

SL No.	Year of Dividend	Amount of Taka		
		Demat Schedule-11 (A)	Non Demat Schedule-11 (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**	**3,400,274**	**4,971,551**

Yearwise Statement of Transfer to ICB

SL No.	Year of Dividend	Amount of Taka		
		Demat Schedule-11 (A)	Non Demat Schedule-11 (B)	Total
1	Dividend Year - 2010		73,625	73,625
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)			1,491,919
	Less: TDS on Dividend			(216,582)
	Unclaimed Dividend Account Net Transferred Subtotal (A)			1,275,337
	Unclaimed Dividend Account Balance (A-B) = C			**3,479,632**

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