

**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA - 1208.**  
**Statement of Financial Position**  
**As at 30 Sep 2023**

Particular	Note	Amount in Taka	
		30-Sep-23	30-Jun-23
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>297,505,732</b>	<b>298,113,405</b>
Property, Plant and Equipment		292,155,153	292,256,338
Right to use Asset (Lease Rent)		5,350,579	5,857,067
<b>Current Assets</b>		<b>3,502,990,342</b>	<b>3,120,755,373</b>
Inventories		1,966,877,323	1,619,031,606
Trade & other receivables		19,985,738	19,668,530
Advances, Deposits and Prepayments		418,159,546	502,216,479
Fixed Deposit with Banks		20,102,500	39,949,230
Investment in Marketable Securities		737,619,322	770,326,570
Cash and Cash Equivalents		340,245,912	169,562,958
<b>TOTAL ASSETS</b>		<b>3,800,496,074</b>	<b>3,418,868,778</b>
<b>Equity and Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,900,376,878</b>	<b>1,821,686,825</b>
Share Capital	11.00	306,370,350	306,370,350
Reserves		7,143,605	7,143,605
Revaluation reserve for marketable securities	9.00	86,970,429	108,145,205
Retained Earnings		1,499,892,495	1,400,027,665
<b>Non-Current Liabilities</b>		<b>580,654,612</b>	<b>577,563,450</b>
Provision for Gratuity		13,678,059	14,001,893
Loan Fund		526,089,784	526,089,784
Deferred Tax Liability	12.00	37,050,179	33,635,182
Lease Liabilities for Rent		3,836,591	3,836,591
<b>Current Liabilities</b>		<b>1,319,464,583</b>	<b>1,019,618,503</b>
Short Term Loan		407,649,507	554,910,475
Current Portion of Lease Liabilities		2,059,110	2,712,006
Trade and other payables		564,306,535	408,584,873
Employee benefits		12,099,395	38,915,373
Accrued Liabilities		318,886,805	-
Unclaimed dividend		14,463,230	14,495,776
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,800,496,074</b>	<b>3,418,868,778</b>
<b>Contingent Liabilities</b>		<b>268,101,570</b>	<b>268,101,570</b>
<b>Number of Shares used to compute NAV</b>		<b>30,637,035</b>	<b>30,637,035</b>
<b>Number of Shares used to compute Diluted NAV</b>		<b>33,700,738</b>	<b>33,700,738</b>
<b>Net Asset Value (NAV) Per Share</b>		<b>62.03</b>	<b>59.46</b>
<b>Diluted NAV Per Share</b>		<b>56.39</b>	<b>54.05</b>

Sd/= \_\_\_\_\_  
Mohammad Obaidul Karim  
Chairman

Sd/= \_\_\_\_\_  
Md. Rezaul Karim  
Managing Director

Sd/= \_\_\_\_\_  
Md. Ebadul Karim  
Director

Sd/= \_\_\_\_\_  
Abu Bakar Siddique  
Chief Financial Officer

Sd/= \_\_\_\_\_  
Mohd. Shamim Kabir  
Company Secretary