

**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA-1208**

**CONDENSED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR FIRST QUARTER ENDED ON SEPTEMBER 30, 2023**  
**(UNAUDITED)**

Particulars	30.09.2023	30.09.2022
	Amount in BDT	Amount in BDT
<b>Revenue from Net Sales</b>	1,504,406,146	1,288,856,240
Less: Cost of Goods Sold	(1,157,870,124)	1,030,056,550
<b>Gross Profit</b>	<b>346,536,022</b>	<b>258,799,690</b>
<b>Less: Operating Expenses</b>	<b>189,212,480</b>	<b>157,574,208</b>
General & Administrative Expenses	22,507,336	19,504,271
Selling & Distribution Expenses	166,705,144	138,069,937
<b>Profit from Operation</b>	<b>157,323,543</b>	<b>101,225,482</b>
Financial Expenses	(14,483,900)	(4,616,182)
Other Income	4,458,541	12,615,959
<b>Net Profit before W.P.P.F. &amp; Income Tax</b>	<b>147,298,184</b>	<b>109,225,259</b>
Workers' Profit Participation Fund	(7,014,199)	(5,201,203)
<b>Net Profit before Income Tax</b>	<b>140,283,985</b>	<b>104,024,056</b>
Income Tax Expenses	(40,419,155)	(22,725,819)
Deferred Tax Income/(Expenses)	-	295,931
<b>Net Profit after Income Tax</b>	<b>99,864,830</b>	<b>81,594,168</b>
<b>Other Comprehensive Income:</b>		
Net Profit after Income Tax	99,864,830	81,594,168
<b>Item that will not be reclassified to profit or loss:</b>		
Unrealized Gain/(Loss) on quoted shares	(19,249,797)	113,214,315
<b>Total Comprehensive Income for the 1st Quarter</b>	<b>80,615,033</b>	<b>194,808,483</b>
Earning Per Share (Basic)	3.26	2.66
Earning Per Share (Diluted)	2.96	2.42

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