

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

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE HALF YEAR ENDED 31 DECEMBER, 2022**  
**(UNAUDITED)**

Particulars	July-Dec'22	July-Dec'21	Oct-Dec'22	Oct-Dec'21
	Amount in BDT	Amount in BDT	Amount in BDT	Amount in BDT
Net Sales Revenue	2,692,884,742	2,392,947,714	1,404,028,502	1,247,050,191
Less: Cost of Goods Sold	<u>2,146,349,689</u>	<u>1,931,250,885</u>	<u>1,116,293,139</u>	<u>1,008,003,196</u>
<b>Gross Profit</b>	<b>546,535,053</b>	<b>461,696,829</b>	<b>287,735,363</b>	<b>239,046,995</b>
<b>Less: Operating Expenses</b>	<b>323,349,452</b>	<b>282,613,573</b>	<b>165,775,244</b>	<b>146,158,788</b>
General & Admn. Overhead	41,206,225	40,488,729	21,701,954	22,322,923
Selling & Dist. Overhead	<u>282,143,227</u>	<u>242,124,844</u>	<u>144,073,290</u>	<u>123,835,865</u>
<b>Profit from Operation</b>	<b>223,185,600</b>	<b>179,083,256</b>	<b>121,960,118</b>	<b>92,888,207</b>
Financial Expenses	(17,669,451)	(997,661)	(13,053,269)	(479,629)
Other Income	<u>25,796,644</u>	<u>7,665,601</u>	<u>13,180,685</u>	<u>11,394,899</u>
<b>Net Profit before W.P.P.F. &amp; Income Tax</b>	<b>231,312,794</b>	<b>185,751,196</b>	<b>122,087,535</b>	<b>103,803,477</b>
Workers' Profit Participation Fund	<u>(11,014,895)</u>	<u>(8,845,295)</u>	<u>(5,813,692)</u>	<u>(4,943,023)</u>
<b>Net Profit before Income Tax</b>	<b>220,297,899</b>	<b>176,905,901</b>	<b>116,273,843</b>	<b>98,860,454</b>
Income Tax Provision	(47,683,724)	(40,147,285)	(24,957,905)	(22,433,852)
Deferred Tax Income/(Expenses)	<u>(68,541)</u>	<u>408,382</u>	<u>(364,472)</u>	<u>261,472</u>
<b>Net Profit after Income Tax</b>	<b>172,545,633</b>	<b>137,166,998</b>	<b>90,951,465</b>	<b>76,688,074</b>
<b>Other Comprehensive Income:</b>				
Net Profit after Income Tax	172,545,633			
<b>Item that will not be reclassified to profit or loss:</b>				
Unrealized Gain/(Loss) on quoted shares	<u>36,549,067</u>			
<b>Total Comprehensive Income for the 2nd Qtr</b>	<b>209,094,701</b>			
Earning Per Share	<b>6.76</b>	<b>5.37</b>	<b>3.56</b>	<b>3.00</b>
Earning Per Share (Diluted)	<b>5.63</b>	<b>4.48</b>	<b>2.97</b>	<b>2.50</b>

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Mohammad Obaidul Karim  
Chairman

Sd/=

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Md. Rezaul Karim  
Managing Director

Sd/=

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Md. Ebadul Karim  
Director

Sd/=

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Abu Bakar Siddique  
Chief Financial Officer

Sd/=

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Mohd. Shamim Kabir  
Company Secretary