

**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA - 1208.**  
**Statement of Financial Position**  
**As at 31 Dec 2021**

Particular	Amount in Taka	
	31-Dec-21	30-Jun-21
<b>ASSETS</b>		
<b>Non-Current Assets</b>	<b>302,781,597</b>	<b>306,965,161</b>
Property, Plant and Equipment	297,445,595	304,737,290
Right to use Asset (Lease Rent)	5,336,002	2,227,871
<b>Current Assets</b>	<b>2,620,259,998</b>	<b>2,235,994,123</b>
Inventories	982,573,103	1,028,695,279
Trade & other receivables	6,007,794	6,666,809
Advances, Deposits and Prepayments	442,013,557	468,415,324
Fixed Deposit with Banks	47,098,055	45,243,386
Investment in Marketable Securities	639,768,971	342,678,399
Cash and Cash Equivalents	502,798,518	344,294,926
<b>TOTAL ASSETS</b>	<b>2,923,041,595</b>	<b>2,542,959,284</b>
<b>Equity and Liabilities</b>		
<b>Shareholders' Equity</b>	<b>1,346,722,339</b>	<b>1,233,937,716</b>
Share Capital	255,308,625	222,007,500
Reserves	7,143,605	7,143,605
Revaluation reserve for marketable securities	139,811,170	85,623,723
Retained Earnings	944,458,939	919,162,888
<b>Non-Current Liabilities</b>	<b>387,757,726</b>	<b>376,210,067</b>
Provision for Gratuity	12,732,633	13,594,787
Loan Fund	326,089,784	326,089,784
Deferred Tax Liability	43,782,871	35,306,945
Lease Liabilities for Rent	5,152,438	1,218,551
<b>Current Liabilities</b>	<b>1,188,561,531</b>	<b>932,811,501</b>
Short Term Loan	(531,627)	104
Current Portion of Lease Liabilities	495,651	1,233,575
Trade and other payables	481,961,312	466,289,982
Employee benefits	13,221,912	25,261,288
Accrued Liabilities	601,645,335	414,097,360
Dividend Payable	91,768,947	25,929,192
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>2,923,041,595</b>	<b>2,542,959,284</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>25,530,862</b>	<b>22,200,750</b>
<b>Net Asset Value (NAV) Per Share</b>	<b>52.75</b>	<b>55.58</b>
<b>Restated Net asset Value (NAV) Per Share</b>	<b>52.75</b>	<b>48.33</b>
Sd/=	Sd/=	Sd/=
Mohammad Obaidul Karim Chairman	Md. Rezaul Karim Managing Director	Md. Ebadul Karim Director
Sd/=		Sd/=
Abu Bakar Siddique Chief Financial Officer		Mohd. Shamim Kabir Company Secretary