

**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA - 1208.**  
**Statement of Financial Position**  
**As at 31 Dec 2023**

Particular	Note	Amount in Taka	
		31-Dec-23	30-Jun-23
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>295,964,691</b>	<b>298,113,405</b>
Property, Plant and Equipment	6.00	291,552,601	292,256,338
Right to use Asset (Lease Rent)		4,412,090	5,857,067
<b>Current Assets</b>		<b>3,057,408,596</b>	<b>3,120,755,373</b>
Inventories		1,462,213,701	1,619,031,606
Trade & other receivables		23,160,172	19,668,530
Advances, Deposits and Prepayments		402,485,121	502,216,479
Fixed Deposit with Banks		70,313,999	39,949,230
Investment in Marketable Securities	8.00	732,643,699	770,326,570
Cash and Cash Equivalents		366,591,905	169,562,958
<b>TOTAL ASSETS</b>		<b>3,353,373,287</b>	<b>3,418,868,778</b>
<b>Equity and Liabilities</b>			
<b>Shareholders' Equity</b>		<b>1,867,407,734</b>	<b>1,821,686,825</b>
Share Capital	11.00	306,370,350	306,370,350
Reserves	7.00	7,143,605	7,143,605
Revaluation reserve for marketable securities	9.00	72,114,677	108,145,205
Retained Earnings		1,481,779,102	1,400,027,665
<b>Non-Current Liabilities</b>		<b>579,568,694</b>	<b>577,563,450</b>
Provision for Gratuity		13,643,599	14,001,893
Loan Fund		526,089,784	526,089,784
Deferred Tax Liability		35,998,721	33,635,182
Lease Liabilities for Rent		3,836,591	3,836,591
<b>Current Liabilities</b>		<b>906,396,859</b>	<b>1,019,618,503</b>
Short Term Loan		45,432,332	554,910,475
Current Portion of Lease Liabilities		1,389,756	2,712,006
Trade and other payables		513,335,974	408,584,873
Employee benefits		17,354,361	38,915,373
Accrued Liabilities		191,949,307	-
Dividend Payable		136,935,129	14,495,776
<b>TOTAL EQUITY AND LIABILITIES</b>		<b>3,353,373,287</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>	10.00	<b>60.95</b>	<b>59.46</b>
<b>Diluted NAV per Share</b>		<b>55.41</b>	<b>54.05</b>

Mohammad Obaidul Karim  
Chairman

Md. Rezaul Karim  
Managing Director

Md. Ebadul Karim  
Director

Abu Bakar Siddique  
Chief Financial Officer

Mohd. Shamim Kabir  
Company Secretary