

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, 2021
(UNAUDITED)

Particulars	July-Dec'21	July-Dec'20	Oct-Dec'21	Oct-Dec'20
	Amount in BDT	Amount in BDT	Amount in BDT	Amount in BDT
Net Sales Revenue	2,392,947,714	2,262,064,750	1,247,050,191	1,181,688,660
Less: Cost of Goods Sold	<u>1,931,250,885</u>	<u>1,820,994,820</u>	<u>1,008,003,196</u>	<u>960,491,377</u>
Gross Profit	461,696,829	441,069,931	239,046,995	221,197,283
Less: Operating Expenses	282,613,573	275,811,054	146,158,788	136,444,042
General & Admn. Overhead	40,488,729	39,070,886	22,322,923	19,302,058
Selling & Dist. Overhead	<u>242,124,844</u>	<u>236,740,168</u>	<u>123,835,865</u>	<u>117,141,984</u>
Profit from Operation	179,083,256	165,258,877	92,888,207	84,753,241
Financial Expenses	(997,661)	(2,861,896)	(479,629)	(1,156,576)
Other Income	<u>7,665,601</u>	<u>7,061,867</u>	<u>11,394,899</u>	<u>6,547,491</u>
Net Profit before W.P.P.F. & Income Tax	185,751,196	169,458,848	103,803,477	90,144,156
Workers' Profit Participation Fund	<u>(8,845,295)</u>	<u>(8,069,469)</u>	<u>(4,943,023)</u>	<u>(4,292,579)</u>
Net Profit before Income Tax	176,905,901	161,389,379	98,860,454	85,851,577
Income Tax Provision	(40,147,285)	(40,119,955)	(22,433,852)	(21,006,003)
Deferred Tax Income/(Expenses)	<u>408,382</u>	<u>596,332</u>	<u>261,472</u>	<u>226,335</u>
Net Profit after Income Tax	137,166,998	121,865,756	76,688,074	65,071,909
Other Comprehensive Income:				
Net Profit after Income Tax	137,166,998			
Item that will not be reclassified to profit or loss:				
Unrealized Gain/(Loss) on quoted shares	<u>60,208,607</u>			
Total Comprehensive Income for the 2nd Quarter	197,375,605			
Earning Per Share(EPS)	5.37	5.49	3.00	2.93
Restated Earning per Share (EPS)	5.37	4.77	3.00	2.55

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