



**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA-1208**  
**CONDENSED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE HALF YEARLY ENDED 31 DECEMBER, 2024**

Particulars	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Amount in Taka	
	31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.12.2024	31.12.2023	31.12.2024	31.12.2023	Total	
Opening balance	306,370,350	255,308,625	1,400,027,665	1,124,886,800	7,143,605	7,143,605	108,145,205	105,846,608	1,821,686,825	1,493,185,638
Net Profit after Tax	-	-	509,531,577	377,264,315	-	-	-	-	509,531,577	377,264,315
Unrealised Loss on quoted share	-	-	-	-	-	-	(194,224,912)	2,553,996	(194,224,912)	2,553,996
Adjustment for deferred Tax	-	-	-	-	-	-	19,422,491	(255,400)	19,422,491	(255,400)
Prior year adjustment	-	-	-	-	-	-	-	-	-	-
Stock Dividend	30,637,035	51,061,725	(30,637,035)	(51,061,725)	-	-	-	-	-	-
Cash Dividend	-	-	(122,548,140)	(51,061,725)	-	-	-	-	(122,548,140)	(51,061,725)
Balance at 30 June	337,007,385	306,370,350	1,756,374,067	1,400,027,665	7,143,605	7,143,605	(66,657,216)	108,145,205	2,033,867,841	1,821,686,825
Net Profit after Tax	-	-	254,777,110	204,299,577	-	-	-	-	254,777,110	204,299,577
Unrealised gain/(loss) on quoted share	-	-	-	-	-	-	(68,612,178)	(32,755,026)	(68,612,178)	(32,755,026)
Stock Dividend	-	-	-	-	-	-	-	-	-	-
Cash Dividend	-	-	-	(122,548,140)	-	-	-	-	-	(122,548,140)
Adjustment for deferred Tax	-	-	-	-	-	-	6,861,218	(3,275,503)	6,861,218	(3,275,503)
Balance at 31 December	337,007,385	306,370,350	2,011,151,177	1,481,779,102	7,143,605	7,143,605	(128,408,176)	72,114,677	2,226,893,991	1,867,407,734
Number of Ordinary Shares									33,700,738	33,700,738
Face Value per share									10.00	10.00
Net Asset Value (NAV) Per Share									66.08	55.41
Diluted Net Asset Value (NAV) Per Share									60.07	50.37

  
 Mohammad Obaidul Karim  
 Chairman

  
 Md. Rezaul Karim  
 Managing Director

  
 Md. Ebadul Karim  
 Director

  
 Mohd. Shamim Kabir  
 Chief Financial Officer

  
 Md. Kamruzzaman  
 Company Secretary