

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEARLY ENDED 31 DECEMBER, 2023

Particulars	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Amount in Taka Total	
	31.12.2023	31.12.2022	31.12.2023	31.12.2022	31.12.2023	31.12.2022	31.12.2023	31.12.2022	31.12.2023	31.12.2022
	Opening balance	255,308,625	222,007,500	1,124,886,800	919,162,888	7,143,605	7,143,605	105,846,608	85,623,723	1,493,185,638
Net Profit after Tax	-	-	377,264,315	316,764,356					377,264,315	316,764,356
Unrealised Loss on quoted share							2,553,996	22,469,872	2,553,996	22,469,872
Adjustment for deferred Tax							(255,400)	(2,246,987)	(255,400)	(2,246,987)
Prior year adjustment			-	(36,694)					-	(36,694)
Stock Dividend	51,061,725	33,301,125	(51,061,725)	(33,301,125)					-	-
Cash Dividend	-	-	(51,061,725)	(77,702,625)	-	-	-	-	(51,061,725)	(77,702,625)
Balance at 30 June	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			204,299,577	172,545,633					204,299,577	172,545,633
Unrealised gain/(loss) on quoted share							(32,755,026)	36,549,067	(32,755,026)	36,549,067
Stock Dividend		51,261,725	-	(51,261,725)					-	-
Cash Dividend			(122,548,140)	(51,061,725)					(122,548,140)	(51,061,725)
Adjustment for deferred Tax							(3,275,503)	3,654,907	(3,275,503)	3,654,907
Balance at 31 December	306,370,350	306,570,350	1,481,779,102	1,195,108,983	7,143,605	7,143,605	72,114,677	146,050,582	1,867,407,734	1,654,873,520
Number of Ordinary Shares									30,637,035	30,637,035
Face Value per share									10.00	10.00
Net Asset Value (NAV) Per Share									60.95	54.02
Diluted Net Asset Value (NAV) Per Share									55.41	49.10

 Mohammad Obaidul Karim
 Chairman

 Md. Rezaul Karim
 Managing Director

 Md. Ebadul Karim
 Director

 Abu Bakar Siddique
 Chief Financial Officer

 Mohd. Shamim Kabir
 Company Secretary