

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, 2023
(UNAUDITED)

Particulars	Note	July-Dec'23	July-Dec'22	Oct-Dec'23	Oct-Dec'22
		Amount in BDT	Amount in BDT	Amount in BDT	Amount in BDT
Net Sales Revenue		3,138,692,886	2,692,884,742	1,634,286,740	1,404,028,502
Less: Cost of Goods Sold		<u>2,464,275,591</u>	<u>2,146,349,689</u>	<u>1,306,405,467</u>	<u>1,116,293,139</u>
Gross Profit		674,417,294	546,535,053	327,881,272	287,735,363
Less: Operating Expenses		386,045,358	323,349,452	196,832,878	165,775,244
General & Admn. Overhead		49,122,751	41,206,225	26,615,415	21,701,954
Selling & Dist. Overhead		<u>336,922,607</u>	<u>282,143,227</u>	<u>170,217,463</u>	<u>144,073,290</u>
Profit from Operation		288,371,936	223,185,600	131,048,394	121,960,118
Financial Expenses		(19,390,593)	(17,669,451)	(4,906,693)	(13,053,269)
Other Income		<u>7,792,682</u>	<u>25,796,644</u>	<u>3,334,141</u>	<u>13,180,685</u>
Net Profit before W.P.P.F. & Income Tax		276,774,025	231,312,794	129,475,842	122,087,535
Workers' Profit Participation Fund		<u>(13,179,715)</u>	<u>(11,014,895)</u>	<u>(6,165,516)</u>	<u>(5,813,692)</u>
Net Profit before Income Tax		263,594,310	220,297,899	123,310,326	116,273,843
Income Tax Provision	12.00	(60,206,696)	(47,683,724)	(19,787,541)	(24,957,905)
Deferred Tax Income/(Expenses)		<u>911,964</u>	<u>(68,541)</u>	<u>911,964</u>	<u>(364,472)</u>
Net Profit after Income Tax		204,299,577	172,545,633	104,434,748	90,951,465
Other Comprehensive Income:					
Net Profit after Income Tax		204,299,577			
Item that will not be reclassified to profit or loss:					
Unrealized Gain/(Loss) on quoted shares		<u>(32,755,026)</u>			
Total Comprehensive Income for the 2nd Quarter		171,544,552			
Earning Per Share	13.00	6.67	5.63	3.41	2.97
Earning Per Share(Diluted)		6.06	5.12	3.10	2.70

Mohammad Obaidul Karim
Chairman

Md. Rezaul Karim
Managing Director

Md. Ebadul Karim
Director

Abu Bakar Siddique
Chief Financial Officer

Mohd. Shamim Kabir
Company Secretary