

**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA-1208**  
**CONDENSED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE HALF YEARLY ENDED 31 DECEMBER, 2021**

Particulars	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Amount in Taka Total	
	31.12.2021	31.12.2020	31.12.2021	31.12.2020	31.12.2021	31.12.2020	31.12.2021	31.12.2020	31.12.2021	31.12.2020
<b>Opening balance</b>	201,825,000	168,187,500	775,979,800	675,291,440	7,143,605	7,143,605	10,856,465	31,021,231	995,804,870	881,643,776
Net Profit after Tax	-	-	233,137,141	167,963,360					233,137,141	167,963,360
Unrealised Loss on quoted share							83,074,731	(18,958,492)	83,074,731	(18,958,492)
Adjustment for deferred Tax							(8,307,773)	(1,206,274)	(8,307,773)	(1,206,274)
Stock Dividend	20,182,500	33,637,500	(20,182,500)	(33,637,500)					-	-
Cash Dividend	-	-	(70,638,750)	(33,637,500)	-	-	-	-	(70,638,750)	(33,637,500)
<b>Balance at 30 June</b>	<b>222,007,500</b>	<b>201,825,000</b>	<b>918,295,691</b>	<b>775,979,800</b>	<b>7,143,605</b>	<b>7,143,605</b>	<b>85,623,423</b>	<b>10,856,465</b>	<b>1,233,070,219</b>	<b>995,804,870</b>
Net Profit after Tax			137,166,998	121,865,755					137,166,998	121,865,755
Unrealised gain/(loss) on quoted share							60,208,607	50,981,132	60,208,607	50,981,132
Stock Dividend	33,301,125	20,182,500	(33,301,125)	(20,182,500)					-	-
Cash Dividend			(77,702,625)	(70,638,750)					(77,702,625)	(70,638,750)
Adjustment for deferred Tax							(6,020,861)	(5,098,113)	(6,020,861)	(5,098,113)
<b>Balance at December 31</b>	<b>255,308,625</b>	<b>222,007,500</b>	<b>944,458,939</b>	<b>807,024,305</b>	<b>7,143,605</b>	<b>7,143,605</b>	<b>139,811,170</b>	<b>56,739,484</b>	<b>1,346,722,338</b>	<b>1,092,914,894</b>

**Number of Ordinary Shares**

**25,530,862**

**22,200,750**

**Face Value per share**

**10.00**

**10.00**

**Net Asset Value (NAV) Per Share**

**52.75**

**49.23**

**Restated Net Asset Value (NAV) Per Share**

**52.75**

**42.81**

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