

**KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED**  
**TEJGAON INDUSTRIAL AREA, DHAKA-1208**

**STATEMENT OF CASH FLOWS**  
FOR THE HALF YEAR ENDED 31 DECEMBER, 2023  
(UNAUDITED)

Particulars	Note	31.12.2023	31.12.2022
		Amount in BDT	Amount in BDT
<b>Cash Flows from Operating Activities:</b>	17.00	<b>758,799,300</b>	<b>(601,075,066)</b>
Collections from Turnover and Other Income		3,645,390,600	3,145,331,442
Payments for Costs and Expenses		(2,317,234,516)	(3,251,752,944)
AIT, VAT & SD Paid and/or Deducted		(569,356,783)	(494,653,566)
<b>Cash Flows from Investing Activities:</b>		<b>(31,470,581)</b>	<b>(9,288,764)</b>
Acquisition of Fixed Assets		(9,773,117)	(14,367,529)
Fixed Deposit		(30,364,768)	8,220,880
Investment in Marketable Securities		4,927,846	(8,719,482)
Dividend		3,225,959	5,577,368
Sales Proceeds of Fixed Asset		513,500	-
<b>Cash Flows from Financing Activities:</b>		<b>(530,299,772)</b>	<b>644,756,110</b>
Payment of Leases Liabilities		(1,322,250)	(1,185,580)
Loans Received/(Paid)		(509,478,142)	663,979,075
Bank Interest & other charges paid		(19,390,593)	(17,669,451)
Dividend Paid		(108,787)	(367,934)
<b>Net Increase/(Decrease) in Cash &amp; Cash equivalents during the period</b>		<b>197,028,947</b>	<b>34,392,280</b>
Cash at the Beginning of the Period		<u>169,562,958</u>	<u>226,411,891</u>
<b>Cash at the End of the Period</b>		<b><u>366,591,905</u></b>	<b><u>260,804,171</u></b>
<b>Operating Cash Flow Per Share</b>	16.00	<b>24.77</b>	<b>(19.62)</b>
<b>Diluted Net Operating Cash Flow Per Share</b>		<b>22.52</b>	<b>(17.84)</b>

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Mohammad Obaidul Karim  
Chairman

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Md. Rezaul Karim  
Managing Director

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Md. Ebadul Karim  
Director

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Abu Bakar Siddique  
Chief Financial Officer

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Mohd. Shamim Kabir  
Company Secretary