

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE 3rd QUARTER ENDED 31 MARCH, 2023

Particulars	Amount in Taka									
	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Total	
	31.03.2023	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.03.2022	31.03.2023	31.03.2022
Opening balance	222,007,500	201,825,000	919,162,888	775,979,800	7,143,605	7,143,605	85,623,723	10,856,465	1,233,937,716	995,804,870
Net Profit after Tax	-	-	316,764,356	233,137,141	-	-	-	-	316,764,356	233,137,141
Unrealised Loss on quoted share	-	-	-	-	-	-	22,469,872	83,074,731	22,469,872	83,074,731
Adjustment for deferred Tax	-	-	-	-	-	-	(2,246,987)	(8,307,773)	(2,246,987)	(8,307,773)
Prior year adjustment	-	-	(36,694)	-	-	-	-	-	(36,694)	-
Stock Dividend	33,301,125	20,182,500	(33,301,125)	(70,638,750)	-	-	-	-	(77,702,625)	(50,456,250)
Cash Dividend	-	-	(77,702,625)	(20,182,500)	-	-	-	-	-	(20,182,500)
Balance at 30 June	255,308,625	222,007,500	1,124,886,800	918,295,691	7,143,605	7,143,605	105,846,608	85,623,423	1,493,185,638	1,233,070,219
Net Profit after Tax	-	-	274,779,365	235,947,705	-	-	-	-	274,779,365	235,947,705
Stock Dividend	51,061,725	33,301,125	(51,061,725)	(33,301,125)	-	-	-	-	(51,061,725)	-
Cash Dividend	-	-	(51,061,725)	(77,702,625)	-	-	-	-	(51,061,725)	(77,702,625)
Unrealised gain/(loss) on quoted share	-	-	-	-	-	-	29,760,454	65,828,428	29,760,454	65,828,428
Adjustment for deferred Tax	-	-	-	-	-	-	2,976,045	(6,582,843)	2,976,045	(6,582,843)
Balance at March 31	306,370,350	255,308,625	1,297,542,715	1,043,239,646	7,143,605	7,143,605	138,583,108	144,869,008	1,749,639,777	1,450,560,884
Number of Ordinary Shares									30,637,035	25,530,862
Face Value per share									10.00	10.00
Net Asset Value (NAV) Per Share									57.11	56.82
Restated Net Asset Value (NAV) Per Share									57.11	47.35

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