KOHINOOR CHEMICAL

KOHINOOR CHEMICAL COMPANY (BANGLADESH) PLC

TEJGAON INDUSTRIAL AREA, DHAKA-1208

CONDENSED STATEMENT OF CHANGES IN EQUITY

FOR THE FIRST QUARTER ENDED 30 SEPTEMBER, 2026

Amount in Taka

Particulars	Note	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Total	
		30.09.2026	30.09.2025	30.09.2026	30.09.2025	30.09.2026	30.09.2025	30.09.2026	30.09.2025	30.09.2026	30.09.2025
Opening balance		37,07,08,124	33,70,07,385	2,18,61,87,912	1,75,63,74,067	71,43,605	71,43,605	(14,83,82,373)	(6,66,57,216)	2,41,56,57,268	2,03,38,67,841
Net Profit after Tax		-	-	72,10,38,147	63,20,18,277					72,10,38,147	63,20,18,277
Unrealised Loss on quotated share									(9,61,47,243)	-	(9,61,47,243)
Adjustment for deferred Tax									1,44,22,086	-	1,44,22,086
Adjustment Unrealized gain/Loss on quoted shares				(14,83,82,373)	-			14,83,82,373		-	-
Stock Dividend		3,70,70,812	3,37,00,739	(3,70,70,812)	(3,37,00,739)					-	-
Cash Dividend		-	-	(24,09,60,280)	(16,85,03,693)	-	-	-	-	(24,09,60,280)	(16,85,03,693)
Balance at 30 June		**40,77,78,936**	**37,07,08,124**	**2,48,08,12,595**	**2,18,61,87,912**	**71,43,605**	**71,43,605**	**-**	**(14,83,82,373)**	**2,89,57,35,135**	**2,41,56,57,268**
Net Profit after Tax				18,11,58,148	16,70,24,262					18,11,58,148	16,70,24,261
Unrealised gain/(loss) on quotated share									4,80,40,607	-	4,80,40,607
Adjustment for deffered Tax									(72,06,091)	-	(72,06,091)
Balance at September 30		**40,77,78,936**	**37,07,08,124**	**2,66,19,70,742**	**2,35,32,12,174**	**71,43,605**	**71,43,605**	**-**	**(10,75,47,857)**	**3,07,68,93,283**	**2,62,35,16,046**
Number of Ordinery Shares										**4,07,77,893**	**4,07,77,893**
Face Value per share										**10.00**	**10.00**
Net Asset Value (NAV) Per Share										**75.45**	**64.34**
Diluted Net Asset Value (NAV) Per Share										**67.07**	**57.19**

Mohammad Obaidul Karim
Chairman

Md. Rezaul Karim
Managing Director

Nurun Nahar
Mrs. Nurun Nahar
Director

Mohd. Shamim Kabir
Chief Financial Officer

Kamruzzaman
Md. Kamruzzaman
Company Secretary