



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, 2025
(UNAUDITED)

Particulars	Note	July-Dec'25	July-Dec'24	Oct-Dec'25	Oct-Dec'24
		Amount in BDT	Amount in BDT	Amount in BDT	Amount in BDT
Net Sales Revenue		3,65,44,65,027	3,21,64,66,282	1,88,89,14,093	1,63,48,64,480
Less: Cost of Goods Sold		<u>2,72,15,72,598</u>	<u>2,41,64,40,166</u>	<u>1,41,35,50,667</u>	<u>1,20,77,52,413</u>
Gross Profit		93,28,92,429	80,00,26,116	47,53,63,426	42,71,12,067
Less: Operating Expenses		48,85,77,745	45,85,94,799	24,28,40,832	24,88,81,601
General & Admn. Overhead		4,48,18,164	8,13,39,727	2,17,18,093	5,70,02,186
Selling & Dist. Overhead		<u>44,37,59,581</u>	<u>37,72,55,072</u>	<u>22,11,22,739</u>	<u>19,18,79,415</u>
Profit from Operation		44,43,14,684	34,14,31,317	23,25,22,594	17,82,30,466
Financial Expenses		(13,36,182)	(13,32,143)	(10,80,220)	(5,01,164)
Other Income		<u>4,51,97,509</u>	<u>54,43,505</u>	<u>1,85,28,796</u>	<u>(12,50,581)</u>
Net Profit before W.P.P.F. & Income Tax		48,81,76,011	34,55,42,679	24,99,71,170	17,64,78,721
Workers' Profit Participation Fund		<u>(2,32,46,477)</u>	<u>(1,64,54,413)</u>	<u>(1,19,03,389)</u>	<u>(84,03,748)</u>
Net Profit before Income Tax		46,49,29,534	32,90,88,266	23,80,67,781	16,80,74,973
Income Tax Expense	12.00	(13,82,66,630)	(7,55,40,826)	(7,56,82,095)	(3,90,54,018)
Deferred Tax Income/(Expenses)	14.00	<u>34,78,866</u>	<u>12,29,670</u>	<u>7,31,822</u>	<u>6,24,010</u>
Net Profit after Income Tax		33,01,41,770	25,47,77,110	16,31,17,508	12,96,44,965
Other Comprehensive Income:					
Net Profit after Income Tax		33,01,41,770			
Item that will not be reclassified to profit or loss:					
Unrealized Gain/(Loss) on quoted shares		<u>(2,71,58,693)</u>			
Total Comprehensive Income for the 2nd Quarter		30,29,83,077			
Earning Per Share (EPS)		5.00	8.10	6.25	4.00
				4.00	3.18

Nurun Nahar Karim
 Mrs. Nurun Nahar
 Chairman
 2nd Qtr Board Meeting

Md. Rezaul Karim
 Md. Rezaul Karim
 Managing Director

Shirin Akhter
 Mrs. Shirin Akhter
 Director

Mohd. Shamim Kabir
 Mohd. Shamim Kabir
 Chief Financial Officer

Kamruzzaman
 Md. Kamruzzaman
 Company Secretary