

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE 3rd QUARTER ENDED 31 MARCH, 2024

Amount in Taka

Particulars	Note	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Total	
		31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023	31.03.2024	31.03.2023
Opening balance		255,308,625	222,007,500	1,124,886,800	919,162,888	7,143,605	7,143,605	105,846,608	85,623,723	1,493,185,638	1,233,937,716
Net Profit after Tax		-	-	377,264,315	316,764,356	-	-	-	-	377,264,315	316,764,356
Unrealised Loss on quoted share		-	-	-	-	-	-	2,553,996	22,469,872	2,553,996	22,469,872
Adjustment for deferred Tax		-	-	-	-	-	-	(255,400)	(2,246,987)	(255,400)	(2,246,987)
Prior year adjustment		-	-	-	(36,694)	-	-	-	-	-	(36,694)
Stock Dividend		51,061,725	33,301,125	(51,061,725)	(33,301,125)	-	-	-	-	(51,061,725)	(77,702,625)
Cash Dividend		-	-	(51,061,725)	(77,702,625)	-	-	-	-	-	-
Balance at 30 June		306,370,350	255,308,625	1,400,027,665	1,124,886,800	7,143,605	7,143,605	108,145,205	105,846,608	1,821,686,825	1,493,185,638
Net Profit after Tax		-	-	329,899,351	274,779,365	-	-	-	-	329,899,351	274,779,365
Stock Dividend		30,637,035	51,061,725	(30,637,035)	(51,061,725)	-	-	-	-	-	-
Cash Dividend		-	-	(122,548,140)	(51,061,725)	-	-	-	-	(122,548,140)	(51,061,725)
Unrealised gain/(loss) on quoted share	8.01	-	-	-	-	-	-	(78,945,623)	29,760,454	(78,945,623)	29,760,454
Adjustment for deferred Tax		-	-	-	-	-	-	(7,894,562)	2,976,045	(7,894,562)	2,976,045
Balance at March 31		337,007,385	306,370,350	1,576,741,841	1,297,542,715	7,143,605	7,143,605	21,305,020	138,583,108	1,942,197,851	1,749,639,777
Number of Ordinary Shares										33,700,738	30,637,035
Face Value per share										10.00	10.00
Net Asset Value (NAV) Per Share										57.63	57.11
Restated Net Asset Value (NAV) Per Share										57.63	51.92

Mohammad Obaidul Karim
Chairman

Md. Rezaul Karim
Managing Director

Md. Ebadul Karim
Director

Abu Bakar Siddique
Chief Financial Officer

Mohd. Shamim Kabir
Company Secretary