



KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR SECOND QUARTER ENDED ON 31 DECEMBER, 2025

Particulars	Note	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Amount in Taka	
		31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024	31.12.2025	31.12.2024
Opening balance		33,70,07,385	30,63,70,350	1,75,63,74,067	1,40,00,27,665	71,43,605	71,43,605	(6,66,57,216)	10,81,45,205	2,03,38,67,841	1,82,16,86,825
Net Profit after Tax		-	-	63,20,18,277	50,95,31,577					63,20,18,277	50,95,31,577
Unrealised Loss on quoted share								(9,61,47,243)	(19,42,24,912)	(9,61,47,243)	(19,42,24,912)
Adjustment for deferred Tax								1,44,22,086	1,94,22,491	1,44,22,086	1,94,22,491
Prior year adjustment											
Stock Dividend		3,37,00,739	3,06,37,035	(3,37,00,739)	(3,06,37,035)					(16,85,03,693)	(12,25,48,140)
Cash Dividend		-	-	(16,85,03,693)	(12,25,48,140)						
Balance at 30 June		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				33,01,41,770	25,47,77,110					33,01,41,770	25,47,77,110
Unrealised gain/(loss) on quoted share	8.00							(2,71,58,693)	(6,86,12,178)	(2,71,58,693)	(6,86,12,178)
10% Stock Dividend		3,70,70,812		(3,70,70,812)	-						
65% Cash Dividend				(24,09,60,280)	-					(24,09,60,280)	-
Adjustment for deferred Tax								40,73,804	68,61,218	40,73,804	68,61,218
Balance at September 30		40,77,78,936	33,70,07,385	2,23,82,98,590	2,01,11,51,177	71,43,605	71,43,605	(17,14,67,261)	(12,84,08,176)	2,48,17,53,870	2,22,68,93,992
Number of Ordinary Shares										4,07,77,893	4,07,77,893
Face Value per share										10.00	10.00
Net Asset Value (NAV) Per Share										60.86	54.61

Nureen 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