

Kohinoor Chemicals Company (Bangladesh) Limited

Statement of Financial Position

As at 30 June 2025

	Notes	Amount In BDT	
		30 June 2025	30 June 2024
ASSETS			
Non-current assets			
Property, Plant & Equipment	5.00	308,504,545	281,669,052
Right of Use Asset (Lease Rent)	6.00	4,988,581	2,967,112
Total non-current assets		313,493,126	284,636,165
Current assets			
Inventories	7.00	1,483,829,848	1,226,269,073
Trade and Other Receivable	8.00	60,328,048	24,557,812
Advance, deposits & prepayments	9.00	343,757,971	553,169,165
Fixed Deposit with Banks	10.00	475,695,690	70,885,229
Investment in Marketable Securities	11.00	463,423,133	576,495,701
Cash and cash equivalents	12.00	291,772,464	225,776,005
Total current assets		3,118,807,154	2,677,152,985
Total assets		3,432,300,280	2,961,789,150
SHAREHOLDER'S EQUITY & LIABILITIES			
Equity & reserve			
Share capital	13.00	370,708,124	337,007,385
Revaluation Reserve	14.00	7,143,605	7,143,605
Revaluation reserve for Marketable Securities	15.00	(148,382,373)	(66,657,216)
Retained Earnings	16.00	2,186,187,913	1,756,374,067
Total equity & reserve		2,415,657,269	2,033,867,841
Non-current liabilities			
Provision for Gratuity	17.00	31,079,704	23,456,346
Loan Fund	18.00	326,089,784	326,089,784
Deferred Tax Liabilities	19.00	2,424,349	11,882,918
Lease Liabilities for rent	20.00	2,945,240	1,700,749
Total non-current liabilities		362,539,077	363,129,797
Current Liabilities:			
Short Term Loan	21.00	-	9,877,428
Current portion of Lease Liabilities	20.00	2,987,828	2,135,842
Trade and other payable	22.00	555,741,022	477,106,143
Employee Benefits	23.00	64,083,148	53,443,241
Unclaimed Dividend	24.00	31,291,937	22,228,858
Total current liabilities		654,103,935	564,791,512
Total Liabilities		1,016,643,011	927,921,309
Total Shareholder's Equity & Liabilities		3,432,300,280	2,961,789,150
Contingent Liabilities	25.00	268,101,570	268,101,570
Net Asset Value(NAV) Per Share(Restated)	34.00	65.16	54.86

The accompanying notes are an integral part of these financial statements

The financial statements were approved by the board of directors and were signed on its behalf by:


Managing Director


Director


Company Secretary

The annexed notes form an integral part of these financial statements.

Dated: Dhaka

23 OCT 2025



Anil Salam Idris & Co.
Chartered Accountants
Firm's FRC Enlistment No.: CAF-001-100



Md. Anwar Hossain, FCA
Managing Partner
ICAB Enrollment No: 1415
FRC Enlistment No.: CA-001-282
DVC No.:

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