

Kohinoor Chemicals Company (Bangladesh) Limited

Notes to the financial statements

Comprising significant accounting policies and other explanatory information

As at and for the period ended 30 June 2025

1.00 Legal form of the enterprise

1.01 Legal status of the company

Kohinoor Chemical Company Limited (KCCL) was a fully government owned Industry under the direct control of Bangladesh Chemical Industries Corporation (BCIC) up to May 05 1988. It was transformed into a Public Limited Company under Companies Act, 1913 and was named as Kohinoor Chemical Company (Bangladesh) Limited from May 05, 1988. During transformation, its Paid-Up-Capital was determined at Tk. 50,000,000 The Government of the Peoples' Republic of Bangladesh has vested 51% of the share of the company to Bangladesh Chemical Industries Corporation. Out of the remaining 49% shares, 34% of the shares were sold to the public and the balance 15% shares was reserved for sale among the officers, staff and workers. Since these shares remained unsold, those were held in the account of the Government. Later, those 15% shares were handed over to the officers, staff and workers of KCCL on July 20, 1991. Subsequently, the ownership of the said 51% of the shares was transferred from BCIC to the Sponsor Director on 03 August, 1993. The shares of the Company are publicly traded in Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd.

1.02 Address of registered office of the company and factory of the company

The registered office and factory of the company is located at 36, Shahid Tajuddin Ahmed Sarani, Tejgaon I/A, Dhaka-1208.

1.03 Nature of business

The company is engaged in manufacturing and marketing of cosmetic and toiletries, i.e.. soap, toothpaste, powders, shaving cream, hair oil etc.

2.00 Basis of preparation

2.01 Corporate financial statements and reporting

This comprises Statement of Financial Position, Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows, notes and explanatory materials covering accounting policies.

This is prepared under the historical cost convention and in accordance with the requirements of the Companies Act, 1994, the Securities and Exchange Rules, 1987, International Financial Reporting Standards (IFRS). The Board of Directors are responsible for preparing and presenting the financial statements including adequate disclosures, who approved and authorized for issue of this financial statements.

The preparation of the financial statements in conformity with the International Financial Reporting Standards (IFRS) requires Board of Directors to make estimates and assumptions that affect the reported amounts of revenues and expenses, assets and liabilities at date of the reporting year, Due to the inherent uncertainty involved in making estimates, actual result reported could differ from those estimates.

2.02 Fundamental accounting concepts/ assumptions

The financial statements have been prepared based on Going concern, Consistency concept, Accrual concept and such other convention as required by IAS-1 for fair presentation of financial statements.

2.03 Going concern

The company has adequate resources to continue its operation for the foreseeable future. For this reasons, the directors continue to adopt going concern basis in preparing the accounts. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business.

2.04 Corporate accounting standards practiced

The following IASs are applicable to the financial statements for the year under review:

IAS- 1	Presentation of Financial Statements
IAS- 2	Inventories
IAS- 7	Statement of Cash Flows
IAS- 8	Accounting Policies, Changes in Accounting Estimates & Errors
IAS-10	Event After Reporting Period
IAS-12	Income Tax
IAS-16	Property, Plant & Equipment
IAS-19	Employee Benefits
IAS-21	The Effect of Changes in Foreign Exchange Rate
IAS-23	Borrowing Cost
IAS-24	Related Party Disclosures
IAS-32	Financial Instruments: Presentation
IAS-33	Earning Per Share (EPS)
IAS-34	Interim Financial Reporting
IAS-36	Impairment of Assets
IAS-37	Provision, Contingent Liabilities and Contingent assets
IAS-38	Intangible Assets

The following IFRSs are applicable to the financial statements for the year under review:

IFRS-7	Financial Instruments: Disclosures
IFRS-8	Operating Segments
IFRS-9	Financial Instruments
IFRS-15	Revenue from contracts with Customers
IFRS-16	Leases

2.05 Reporting year

The financial statements covers the period from 1st July 2024 to 30th June 2025 and comparative information 1st July 2023 to 30th June 2024 respectively.

2.06 Use of estimates and judgments

The preparation of financial statements in conformity with International Financial Reporting Standards requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses and for contingent assets and liabilities that require disclosure, during and at the date of the financial statements.

Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognized in the year in which the estimate is revised and in any future years affected as required by IAS 8: "Accounting Policies, Changes in Accounting Estimates and Errors"

2.07 Provisions, contingent liabilities and contingent assets

In accordance with the guidelines as prescribed by IAS-37: Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations:

- when the company has an obligation (legal or constructive) as a result of past events;
- when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimates can be made of the amount of the obligation.

If these conditions are not met, no provision shall be recognized

Contingent liabilities and Contingents assets are present or possible obligations or on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company or which amount of the obligations cannot be measured with sufficient reliability in accordance with IAS-37

There is no case filled against the company which is not disclosed which would have been material impact on the financial position of the company. There is no other Contingent Liabilities as on 30 June 2025 except as mentioned In the note 25

2.08 Segmental reporting

No segmental reporting is applicable for the company as required by IFRS 08: Segment Reporting as the company operates in a single industry segment and within a single geographical segment.

2.09 Events after the reporting year

Events after the reporting year are those events, favorable and unfavorable, that occur between the end of the reporting year and the date when the financial statements are authorized for issue. Two types of events can be Identified (a) those that provide evidence of conditions that existed at the end of the reporting year (adjusting events after the reporting year); and (b) those that are indicative of conditions that arose after the reporting year (non-adjusting events after the reporting year) are disclosed in the notes 37.9

2.10 Net profit before tax

Net profit before tax for the year were not materially affected by:

- (a) Transactions of a nature not usually undertaken by the company;
- (b) Circumstances of an exceptional or non-recurring nature;
- (c) Changes of credits relating to prior years; and
- (d) Changes in accounting policies.

2.11 Functional and presentational (Reporting) currency

The financial statements are prepared and presented in Bangladesh Currency (Taka), which is the company's functional currency. All financial information presented have been rounded off to the nearest Taka except where indicated otherwise.

2.12 Comparative Information and rearrangement thereof

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial Statements and also the narrative and descriptive information when It Is relevant for understanding of the current year financial statements. Previous year figure has been re-arranged whenever considered necessary to ensure comparability with the current years presentation as per IAS-8 : " Accounting Policies, Changes in Accounting Estimates and Errors"

3.00 Summary of significant accounting policies

The specific accounting policies selected and applied by the company's directors for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in prior years.

For a proper understanding of the financial statements, these accounting policies are set out below in one place as prescribed by the IAS-1 "Presentation of Financial Statements". The recommendations of IAS-1 relating the format of financial statements were also taken into full consideration for fair presentation,

3.01 Recognition of tangible fixed assets

These are capitalized at cost of acquisition or valuation and subsequently stated at cost less accumulated depreciation. The cost of acquisition comprises of purchase price, including import duties and non-refundable Taxes and any directly attributable cost of bringing the assets to its working condition for its intended use. Expenditure incurred after the assets have been put into operation, such as repairs and maintenance is normally charged off revenue expenditure in the year in which it is Incurred. In situation where it can be clearly demonstrated that expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an additional cost of the assets.

On retirement or otherwise disposal of fixed assets, the cost and accumulated depreciation are eliminated and any gain or loss on such disposal is reflected in the income statement which Is determined with reference to the net book value of assets and the net sales proceeds.

3.02 Depreciation of tangible fixed assets

Depreciation on all fixed assets except land and land development is computed using the reducing balance method so as to write off the assets over their expected useful life when the related assets are available for use as per managements intention. No depreciation is charged after the date of de-recognition/ disposal of an asset.

After considering the useful life of assets as per IAS-16, the annual depreciation rates have been applied as under which is considered reasonable by the management.

<u>Category of fixed assets</u>	<u>Rate of depreciation(%)</u>
Land & land development	0%
Building	2.5%-10%
Plant & machinery	10%
Vehicles	20%-25%
Furniture & fixture	10%
Office equipment	10%-25%
Other Assets	20%

3.03 Impairment of fixed assets

All fixed assets have been reviewed and It was confirmed that no such fixed assets have been impaired during the year and for this reason, no provision has been made for impairment of assets.

3.04 Financial Instruments

The Company classifies non-derivative financial assets into the following categories: financial assets at fair value through profit or loss, financial assets at fair value through other comprehensive income and amortized cost.

The Company classifies non-derivative financial liabilities into the other financial liabilities category.

(i) Non-derivative financial assets and financial liabilities-recognition and derecognition

The Company initially recognizes loans and receivables and debt securities issued on the date when they are originated All other financial assets and financial liabilities are initially recognized on the trade date.

The Company derecognizes a financial asset when the contractual rights to the cash flows from the asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred, or it neither transfers nor retains substantially all of the risks and rewards of ownership and does not retain control over the transferred asset, Any interest in such derecognized financial assets that is created or retained by the Company is recognized as a separate asset or liability.

The Company derecognizes a financial liability when its contractual obligations are discharged or cancelled, or expire.

Financial assets and financial liabilities are offset and the net amount presented in the statement of financial position when, and only when, the Company has a legal right to offset the amounts and intends either to settle them on a net basis or to realize the asset and settle the liability simultaneously.

(ii) Non-derivative financial assets-measurement

Financial assets at fair value through profit or loss

A financial asset is classified as at fair value through profit or loss if it is classified as held-for-trading or is designated as such on initial recognition. Directly attributable transaction costs are recognized in profit or loss as incurred. Financial assets at fair value through profit or loss are measured at fair value and changes therein, including any interest or dividend income, are recognized in profit or loss.

Financial assets at fair value through other comprehensive income.

These assets are initially recognized at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, they are measured at fair value and changes therein, other than Impairment losses and foreign currency differences on debt Instruments are recognized in other comprehensive income (OCI) and accumulated in the fair value reserve. When these assets are derecognized, the gain or loss accumulated in reserve directly transfer to retained earning.

Amortized cost

These assets are initially recognized at fair value plus any directly attributable transaction costs, Subsequent to initial recognition, they are measured at amortized cost using the effective interest method.

(iii) Non-derivative financial liabilities-measurement

Non-derivative financial liabilities are initially recognized at fair value less any directly attributable transaction costs. Subsequent to initial recognition, these liabilities are measured at amortized cost using the effective interest method.

A financial instrument is any contract that gives rise to financial assets and a financial liability or equity instrument of another entity.

Impairment of financial instruments

Financial assets

The company considers evidence of impairment for financial assets at both a specific asset and collective asset level at each reporting date. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset, and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably.

Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor will enter bankruptcy, etc. accordingly, 100% provision is made over the amount outstanding.

Non-financial assets

The carrying amounts of the company's non-financial assets (tangible and intangible) are reviewed at each reporting date to determine whether there is any indication of impairment. If any such indication exists, then the asset's recoverable amount is estimated in order to determine the extent of impairment loss (if any).

Impairment losses recognized in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortization, if no impairment loss had been recognized.

3.05 Leases

The company identifying a contract is, or contains, a lease if it conveys the right to control the use of an identified asset for a period of time in exchange for consideration Control Is conveyed where the customer has both the right to direct the identified asset's use and to obtain substantially all the economic benefits from that use.

The right of use asset is initially measured at the amount of the lease liability plus any initial direct costs incurred by the lessee. Adjustments may also be required for lease incentives, payments at or prior to commencement and restoration obligations or similar.

Depreciation have charged on right to use assets on straight line basis over the lease period.

The lease liability is initially measured at the present value of the lease payments payable over the lease term, discounted at the rate implicit in the lease if that can be readily determined. If that rate cannot be readily determined, the lessee shall use their Incremental borrowing rate

3.06 Revenue recognition

Revenue arising from the sale of goods should be recognized when all of the following criteria have been satisfied:

- a) the significant risks and rewards of ownership transferred to the buyer.
- b) KCCL retains no control and managerial involvement over the goods sold.
- c) the amount of revenue can be measured reliably
- d) it is probable that the economic benefits associated with the transaction will flow to the seller.
- e) the costs incurred or to be incurred in respect of the transaction can be measured reliably.

Interest income

For all financial instruments measured at amortized cost and interest-bearing financial assets classified as available-for-sale, interest income is recorded using the effective interest rate (EIR). EIR is the rate that exactly discounts the estimated future cash payments or receipts over the expected life of the financial instrument or a shorter year, where appropriate, to the net carrying amount of the financial asset or liability. Interest income is included in finance income in the statement of profit or loss.

3.07 Accrued expenses and other payables

Liabilities are recognized for the goods and services received, whether paid or not for those goods and services Payables are not interest bearing and are stated at their nominal value.

3.08 Inventories

Inventories are stated at the lower of cost and net realizable value. Cost is determined using weighted average cost method. The cost of finished goods and work in progress comprises raw materials, direct labor, other direct costs and related production overheads. It excludes borrowing costs. Net realizable value is the estimated selling price in the ordinary course of business, less applicable variable selling expenses.

3.09 Cash and cash equivalents

Cash in hand and cash at banks have been considered as Cash and Cash Equivalents for the preparation of these financial statements, which were held and available for use by company without any restriction and there was insignificant risk of changes in value of the same.

3.10 Cash flow statement

Statement of Cash Flows is prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flows from the operating activities have been presented under direct method.

3.11 Borrowing costs

Borrowing costs directly attributable to the acquisition, construction or production of an asset that necessarily takes a substantial year of time to get ready for its intended use or sale are capitalized as part of the cost of the asset. All other borrowing costs are expensed in the year in which they occur. Borrowing costs consist of interest and other costs that an entity incurs in connection with the borrowing of funds.

3.12 Related parties disclosures

the company in normal course of business carried out a number of transactions with directors/ entities that fall within the definition of related party contained in International Accounting Standard 24: 'Related party disclosures' The disclosure relating parties have been shown in note-38.2.

3.13 Income-tax expense

Income tax expense recognized at the applicable rate for the company in accordance with IAS 12: Income Taxes, It comprises current and deferred tax. Current tax expense for a year is based on the taxable and deductible amounts that will be shown on the tax return for the current year.

In calculating deferred tax, the amount of the asset or liability is determined on a net basis, using tax rates that have been enacted or substantively enacted by the reporting date and are expected to apply when the deferred tax liabilities/(assets) are settled/(recovered).

3.14 Earnings per share

This has been calculated in compliance with the requirements of IAS 33: Earnings Per Share by dividing the basic earnings by the weighted average number of ordinary shares outstanding during the year.

3.14.1 Basic earnings

This represents earnings for the year attributable to ordinary shareholders. As there was no preference dividend, minority Interest or extra ordinary Items, the net profit after tax for the year has been considered as fully attributable to the ordinary shareholders.

3.14.2 Diluted earnings per share

For the purpose of calculating diluted earnings per shares, the company adjust profit or loss attributable to each ordinary equity holders, and weighted average number of shares outstanding, for the effects of all dilutive potential ordinary shares. As the company has no dilutive potential ordinary shares during the reporting year, diluted earnings per share has not been calculated.

3.14.3 Weighted average number of ordinary shares

The basis of computation of number of shares is in line with the provisions of IAS-33: Earnings Per Share. Therefore, the total number of shares outstanding at the end of the year multiplied by a time weighting factor which is the number of days the specific shares were outstanding as a proportion of total number of days in the year.

4.00 Risk exposure

4.01 Interest rate risk

Interest rate risk Is the risk that Company faces due to unfavorable movements in the interest rates. Changes in the government's monetary policy, along with increased demand for loans/ investments tend to increase the interest rates. Such rises in interest rates mostly affect companies having floating rate loans or companies investing in debt securities.

Management perception

The Company maintains low debt equity ratio; and accordingly, adverse impact of interest rate fluctuation is insignificant.

4.02 Exchange rate risk

Exchange rate risk occurs due to changes in exchange rates. As the Company Imports materials and equipment from abroad unfavorable volatility or currency fluctuation may affect the profitability of the Company.

Management perception

The products of the company are sold in BDT and import payment are made within sort period. Therefore, volatility of exchange rate will have no impact on profitability of the Company.

4.03 Industry risks

Industry risk refers to the risk of increased competition from foreign and domestic sources leading to lower prices, revenues, profit margin, and market share which could have an adverse impact on the business, financial condition and results of operation.

Management perception

Management is optimistic about growth opportunity in manufacturing and marketing of cosmetic and toiletries sector in Bangladesh. Furthermore there is untapped International market.

4.04 Market risks

Market risk refers to the risk of adverse market conditions affecting the sales and profitability of the company. Mostly, the risk arises from falling demand for the product or service which would harm the performance of the company. On the other hand, strong marketing and brand management would help the company increase their customer base.

Management perception

Management is fully aware of the market risk, and act accordingly. Market for products in Bangladesh is growing at an exponential rate. Moreover the company has a strong marketing and brand management to increase the customer base and customer loyalty.

4.05 Operational risks

Non-availabilities of materials/equipment/ services may affect the smooth operational activities of The Company. On the other hand, the equipment may face operational and mechanical failures due to natural disasters, terrorist attacks, unforeseen events, lack of supervision and negligence, leading to severe accidents and losses.

Management perception

The company perceives that allocation of its resources properly can reduce this risk factor to greater extent.

4.06 Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

Management perception

The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, management ensures that it has sufficient cash and cash equivalent to meet expected operational expenses, including the servicing of financial obligation through preparation of the cash forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/ fund to make the expected payment within due date.

		Amount In BDT	
		30 June 2025	30 June 2024
5.0 Property, Plant & Equipment			
Cost			
Opening balance		879,852,169	870,830,552
Addition during the year		49,593,307	10,873,117
		929,445,476	881,703,669
Sales/Transfer during the year		(1,625,253)	(1,851,500)
Closing balance		927,820,223	879,852,169
ACCUMULATED DEPRECIATION			
Opening balance		598,183,118	578,574,214
Charged during the year		21,374,750	21,452,902
Adjustment		(242,190)	(1,843,999)
Closing balance		619,315,678	598,183,117
Written Down Value (WDV)	Schedule : A	308,504,545	281,669,052

6.0 Right of Use Asset (Lease Rent)			
Right of Use Asset (Warehouse building)			
Opening balance		9,907,072	9,907,072
Addition during the year		4,958,598	-
		14,865,670	9,907,072
Transfer/adjustment during the year		(4,351,169)	-
Closing balance		10,514,501	9,907,072
ACCUMULATED DEPRECIATION			
Opening balance		6,939,960	4,050,005
Charged during the year		2,937,129	2,889,955
Adjustment		(4,351,169)	-
Closing balance		5,525,920	6,939,960
Net Right of Use Asset		4,988,581	2,967,112

Non- Financial Disclosure

Location	Name of Land Lessor	Lease Contract Period	Expiry date	Monthly rent
Barisal	Gopal Debnath	36 Month	31-May-26	35,000
Khulna	Shahidul Islam	36 Month	31-Dec-27	60,000
Sylhet	Jahanara Begum	60 Month	30-Sep-26	45,000
Bogura	Monjurul Komor	60 Month	30-Sep-26	50,000
Chattogram	Rowson ara Begum	36 Month	31-Dec-27	100,000

7.0 Inventories			
Raw Materials, Chemicals & Packing Materials	7.1	678,094,939	890,176,273
Spares, Accessories & Stores	7.2	156,062,651	125,518,286
Work in Process	7.3	145,658,292	69,388,357
Finished Goods	7.4	156,635,029	141,186,157
Inventory in Transit	7.5	347,378,937	-
		1,483,829,848	1,226,269,073
7.1 Raw Materials, Chemicals & Packing Materials			
Raw Materials, Chemicals & Packing Materials	a)	664,029,700	873,482,598
Plant Stock	b)	14,065,239	16,693,675
		678,094,939	890,176,273

	Amount In BDT	
	30 June 2025	30 June 2024
Raw Materials, Chemicals & Packing Materials		
<u>Raw Materials:</u>		
Soap	360,500,325	514,418,049
Cosmetic	121,916,119	55,404,546
<u>Chemicals(Aromatic):</u>		
Aromatic Chemical	132,373,210	223,986,062
<u>Packing Materials:</u>		
Soap	9,353,513	15,379,880
Cosmetic	39,886,533	64,294,062
	664,029,700	873,482,598
b) Plant Stock		
Aromatic Chemicals(Perfume)	14,065,239	16,693,675
	14,065,239	16,693,675

Plant stock are the balance of univited materials to process, which are issued from stock & store to work-in-process. Plant stocks are valued at average cost of material.

7.2 Spares, Accessories & Stores

Spares, Accessories & Stores	142,561,351	112,224,975
Consumable Stores	13,501,300	13,293,311
	156,062,651	125,518,286

7.3 Work in Process

Raw Material of Soap	121,436,483	59,821,960
Raw Material of Detergent Powder	9,835,959	6,513,814
Raw Material of Cosmetic	14,385,850	3,052,583
	145,658,292	69,388,357

7.4 Finished Goods

Washing Soap	59,808,404	14,892,328
Toilet Soap	44,966,810	33,827,758
Tooth Paste	1,427,806	722,047
Powder	8,334,957	11,586,784
Shaving Cream	782,875	708,880
Snow & Cream	5,251,233	5,393,633
Hair Oil	3,376,428	3,185,848
Miscellaneous Cosmetics	2,247,490	2,449,884
Detergent Powder	30,172,970	67,726,263
Glycerin C.P.	10,405	437,081
Coconut Oil	255,651	255,651
	156,635,029	141,186,157

7.5 Inventory-in-Transit:

Inventory-in-transit represents material purchased from abroad but not received till june 30, 2025. Inventory-in-transit has been valued at actual cost incurred on the date of closure of the books of accounts.

8.0 Trade and Other Receivable

Trade Receivable	8.1	26,555,263	21,745,856
Accounts Receivable	8.2	33,772,785	2,811,956
		60,328,048	24,557,812

		Amount In BDT	
		30 June 2025	30 June 2024
8.1 Trade Receivable			
CSD Bangladesh		1,101,899	-
Beacon Pharma		8,767,762	2,515,178
Orion Pharma Ltd.		5,593,081	14,301,970
Orion Infusion Ltd.		1,017,574	416,494
ACI Logistics Ltd.(Shawapno)		27,894	1,409,730
Others		10,047,053	3,102,482
		26,555,263	21,745,856
Aging Schedule of Trade Receivable			
0 Day - 30 Days		7,805,195	3,211,183
31 Days - 90 Days		3,721,209	1,352,587
91 Days - 180 Days		10,393,318	2,451,545
181 Days - 365 Days		1,824,010	6,748,888
365 Days - Above		2,811,531	7,981,653
		26,555,263	21,745,856
8.2 Accounts Receivable			
Accrued Interest on Fixed Deposit		33,757,464	2,801,914
Others		15,321	10,042
		33,772,785	2,811,956
9.0 Advance, deposits & prepayments			
Advance to employees and others	9.1	60,560,723	40,690,794
Advance against Tax	9.2	282,079,392	308,756,751
Advance against Vat	9.3	1,117,856	2,441
Store in Transit		-	203,719,179
		343,757,971	553,169,165
9.1 Advance to employees and others			
Advance against salaries(officer)		418,727	849,005
Advance against salaries(staff)		695,985	356,494
Advance against wages(workers)		214,630	200,676
Advance against expenses		2,847,836	1,811,834
Advance Insurance Bill		880,397	-
Advance against supplies/purchase		20,291,293	24,765,204
		25,348,868	27,983,213
Deposit			
Security against telephone		26,500	26,500
Security against electricity		5,450	5,450
Security against gas		26,116,710	4,847,308
Other deposits		3,114,569	5,036,237
Security against bank guarantee		3,947,286	937,364
Advance against Motorcycle		1,824,339	1,677,722
Shipping guarantee margin		177,001	177,001
		35,211,855	12,707,581
		60,560,723	40,690,794

		Amount In BDT	
		30 June 2025	30 June 2024
9.2 Advance Against Tax			
Opening Balance		308,756,751	323,797,478
Add: During the year		146,102,646	136,780,005
		454,859,397	460,577,482
Less: Prior year adjustment		(36,000,000)	(37,000,000)
Less: AIT Adjustment 2023-2024		(136,780,005)	(114,820,731)
		282,079,392	308,756,751
9.3 Advance against Vat			
Vat on Import		1,095,356	350
Deposit against Vat		-	406
Advance Tax(AT)		-	585
SD		-	399
Local Purchase		22,500	701
		1,117,856	2,441
10.0 Fixed Deposit with Banks			
Details are shown on Schedule-B		475,695,690	70,885,229
		475,695,690	70,885,229
11.0 Investment in Marketable Securities			
BO A/C at SJBIL		-	10,253,592
Decrease value of Marketable Securities		(170,210,816)	(74,063,573)
Investment in marketable securities (at cost price)	11.1	633,633,949	640,305,683
		463,423,133	576,495,701
11.1 Investment in marketable securities (at cost price)			
980,001 Share @ tk 120.24-in Beacon Pharma		117,831,265	117,831,265
50,000 Share @ tk. 20.85-in Eastern Bank		1,042,600	-
1,200,000 Share @ tk 13.13 in Dhaka Bank		15,760,644	27,843,804
2,142,000 Share @ tk 14.26 Mercantile Bank		30,555,532	30,555,532
2,402,400 Share @ tk 14.03 NCC Bank		33,701,656	33,701,656
608,366 Share @ tk 19 in City Bank		11,557,137	3,422,361
3,272,917 Share @ tk 19.73 in Uttara Bank		64,579,883	23,484,295
757,559 Share @ tk 99.71 in Adntel		75,539,245	109,201,733
922,406 Share @ tk 13.49 in REGENTTEX		12,443,823	12,443,823
281,087 Share @ tk 83.28 in SPCL		23,408,292	52,370,195
400,000 Share @ tk 97.91 in Orion Pharma		39,162,192	39,162,192
624,750 Share @ tk 138.76 in Beximco		86,690,026	86,690,026
650,000 Shares @ tk 31.71 in AAMRATECH		20,608,628	20,608,630
1,249,872 Share @ tk 18.60 in VFSTD L		23,249,985	20,999,006
120,000 Share @ tk 114.6 in BSC		13,751,907	9,750,424
1,220,612 Share @ tk 11.27 in Mostfame t l		13,754,089	4,657,485
272,207 Share @ tk 26.07 in Tosrifa		7,148,162	11,838,534
160,000 Share @ tk 92.44 in Navana Pharma		14,790,744	14,790,744
500,000 Share @ tk 10.09 in AB Bank		5,043,159	9,355,950
74,817 Share @ tk 7.38 in GIB		552,283	11,598,029
519,860 Share @ tk 26.28 in OIMEX		13,660,111	-
500,000 Share @ tk 17.61 in Jamuna Bank		8,802,587	-
		633,633,949	640,305,683

Amount In BDT	
30 June 2025	30 June 2024

12.0 Cash and Cash Equivalent

Cash in Hand		1,254,249	7,839,578
Cash at Bank	12.1	290,838,990	178,883,075
Cash in Transit		(1,844,924)	39,053,352
BO A/C at SJBIL		1,524,149	-
		291,772,464	225,776,005

12.1 Cash at banks

Agrani Bank,Tejgaon Branch A/C No.-STD-692988(313)		1,430,848	3,393,285
Agrani Bank,Ramna Branch A/C No. CD-105365(92015)		961,967	966,837
Agrani Bank,Ramna Branch A/C No. 0200000833887		8,754,263	-
National Bank Ltd. Karwan Bazar Br. A/C No. SND-839		5,210,025	5,809,635
Shahjalal Islami Bank, Dhaka Main A/C No. MSND-0061		218,435,926	117,673,587
Shahjalal Islami Bank, Dividend A/C No. MSND-410		36,418,735	26,680,845
Brac Bank, Gulshan Br. A/C No. Saving-769159001		1,069,774	2,145,927
Islami Bank Bangladesh Ltd. Kawran Bazar Br. A/C No. MSND-6209		349,447	3,317,070
Standard Bank,Gulshan-2 A/C No. CD-10314		205	205
Shahajalal Islami Bank,Fraction BO A/C No. SND-2652		47,474	55,499
UCBL,Tejgaon Br. A/C No. SND-170		5,232	92,082
Shahajalal Islami Bank(KCCL WPPF) A/C No. SND-2748		6,291,328	6,198,300
State Bank of India A/c No:-CD/SB 05420503920201		105,455	105,228
Modhumoti Bank,Gulshan Br. A/C No. SND-110313500000221		5,092,797	4,643,494
Citizen Bank,Gulshan Corp.Br. A/C No. SND-100413100000006		3,714	4,776
NRB Bank,Principal Br. Gulshan, A/C No. SND-1011030180903		2,568,061	2,521,438
DBBL,Tejgaon Br. A/C No. SND-2271200000863		4,093,739	5,274,866
		290,838,990	178,883,075

Note:- A debit balance of BDT 8,754,263 was noted in Agrani Bank Loan Account No. 0200000833887 due to the bank's transfer of this amount to Sundry Creditors for Services A/C no BD11755100012531-(104030100). However, the loan account statement shows a nil balance as of June 30, 2025. The Agrani Bank authority has officially confirmed this transfer to Sundry Creditors for Services through an official certification issued to the client.

13.0 Share capital

Authorized Capital :

5,00,00,000 Ordinary share of Tk.10 each	500,000,000	500,000,000
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Issued , Subscribed and paid up capital :

37,070,812 Ordinary Share of Tk 10 each,		370,708,120	337,007,385
The break-down of the share holders fund is as follows			
Issued, Subscribed & Paid-up Capital	13.1	337,007,385	306,370,350
Stock Dividend		33,700,739	30,637,035
		370,708,124	337,007,385

13.1 i) The description of shareholders as on june 30,2025 is as follows

The above balance has been received from the following:

Name	% of Shares		Number of Share	
	30-6-2025	30-6-2024	30-6-2025	30-6-2024
Md. Obaidul Karim	19.07%	19.07%	7,070,027	6,427,298
Md. Ebadul Karim	7.83%	7.83%	2,901,495	2,637,723
Md. Rezaul Karim	5.46%	5.46%	2,021,470	1,837,700
Mrs. Arzuda Karim	8.21%	8.21%	3,042,869	2,766,245
Mrs. Nurun Nahar Karim	5.00%	5.00%	1,855,043	1,686,403
Mrs. Shirin Akter	5.00%	5.00%	1,854,448	1,685,862
	50.57%	50.57%	18,745,352	17,041,231

Amount In BDT	
30 June 2025	30 June 2024

Others

Foreign Investors	0.04%	0.04%	14,845	14,617
Financial Institutions	13.79%	13.63%	5,110,880	4,593,987
General Public	35.60%	35.76%	13,199,735	12,050,903
	49.43%	49.43%	18,325,460	16,659,507

Total

49.43%	49.43%	18,325,460	16,659,507
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Range with Shareholding Position:

Range of holdings in number of shares	No. of Share Holders		No. of Share	
	2025	2024	2025	2024
1 to 499	7,219	6,634	1,876,883	1,674,146
500 to 5,000	967	958	1,395,355	1,361,104
5,001 to 10,000	90	80	585,005	515,417
10,001 to 20,000	23	24	319,973	325,775
20,001 to Above	32	35	32,893,596	29,824,296
Total	8,331	7,731	37,070,812	33,700,738

Detailed Break-up pf paid up capital

Bangladesh Securities and Exchanges Commission notification no BSEC/CMRRCD/2006-158/208/Admin/81 dated june 20,2018, 5(2) (a)

Financial Year	Status	% of Bonus Share	Addition of Share	No. of Share	Paid up capital in BDT
Opening		-	-	5,000,000	50,000,000
2011-2012	Bonus Share	30	1,500,000	6,500,000	65,000,000
2012-2013	Bonus Share	25	1,625,000	8,125,000	81,250,000
2013-2014	Bonus Share	25	2,031,250	10,156,250	101,562,500
2014-2015	Bonus Share	0		10,156,250	101,562,500
2015-2016	Bonus Share	20	2,031,250	12,187,500	121,875,000
2016-2017	Bonus Share	15	1,828,125	14,015,625	140,156,250
2017-2018	Bonus Share	20	2,803,125	16,818,750	168,187,500
2018-2019	Bonus Share	20	3,363,750	20,182,500	201,825,000
2019-2020	Bonus Share	10	2,018,250	22,200,750	222,007,500
2020-2021	Bonus Share	15	3,330,113	25,530,863	255,308,630
2021-2022	Bonus Share	20	5,106,173	30,637,035	306,370,350
2022-2023	Bonus Share	10	3,063,704	33,700,738	337,007,380
2023-2024	Bonus Share	10	3,370,074	37,070,812	370,708,120

14.0 Revaluation Reserve

Revaluation Reserve

7,143,605	7,143,605
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This Company was revalued during the period of BCIC management and the above balance is being carried forward in the balance sheet from that period

15.0 Revaluation reserve for Marketable securities

Opening balance	(66,657,216)	108,145,205
Adjustment of unrealized gain/(loss)	(96,147,243)	(194,224,912)
Adjustment of deferred tax	14,422,086	19,422,491
	(148,382,373)	(66,657,216)

		Amount In BDT	
		30 June 2025	30 June 2024
16.0 Retained Earnings			
Opening Balance		1,756,374,067	1,400,027,665
Net profit during the year		632,018,277	509,531,577
Cash dividend for the year		(168,503,693)	(122,548,140)
Stock dividend for the year		(33,700,739)	(30,637,035)
		2,186,187,913	1,756,374,067
17.0 Provision for Gratuity			
Opening balance		23,456,346	14,001,893
Add: Provision made during the year		10,777,394	10,150,987
		34,233,740	24,152,880
Less: Paid during the year		(3,154,036)	(696,534)
Closing balance		31,079,704	23,456,346
18.0 Loan Fund			
Debenture	18.1	287,500,000	287,500,000
Payable to Govt.(interest)	18.2	38,589,784	38,589,784
		326,089,784	326,089,784
18.1 Debenture			
	Interest rate		
a) Govt. of Bangladesh	13.50%	103,500,000	103,500,000
b) BCIC	13.50%	184,000,000	184,000,000
Closing balance		287,500,000	287,500,000
18.2 Interest payable to govt.			
Interest payable		38,589,784	38,589,784
Closing balance		38,589,784	38,589,784
The above amount represents interest payable to the government(for the period prior up to 30.06.1983)on the price of 3396 metric tons of fat given to the company out of US Relief & Rehabilitation Grant. This balance has been carried forward as long term and deferred liability since 1991-92.			
19.0 Deferred Tax Liabilities			
Opening balance		11,882,918	33,635,182
Deferred tax (income)/expense during the year	19.1	(1,816,907)	(2,329,773)
Deferred tax on revaluation of marketable securities		(14,422,086)	(19,422,491)
Deferred tax on Right of use assets	19.2	(212,510)	-
Deferred tax on Provision for Gratuity	19.3	6,992,933	-
Closing balance		2,424,349	11,882,918
19.1 Deferred tax (income)/expense during the year			
Carrying Value of Fixed Asset as accounting base		195,854,832	169,019,339
As Tax Base		118,199,857	83,289,223
Temporary Difference		77,654,975	85,730,116
Deferred Tax Liability @ 22.5%		17,472,369	19,289,276
Closing balance Deferred tax Liabilities/(Assets)		(1,816,907)	(2,329,773)
Deferred Tax Liabilities /(Asset)			
Opening balance		19,289,276	21,619,049
Deferred Tax Income/Expenses		(1,816,907)	(2,329,773)
Closing Balance		17,472,369	19,289,276

		Amount In BDT	
		30 June 2025	30 June 2024
19.2 Deferred tax on Right of use assets			
Carrying Value of ROU Asset as accounting base		(944,487)	-
As Tax Base		-	-
Temporary Difference		(944,487)	-
Deferred Tax Liability @ 22.5%		(212,510)	-
Closing Balance		(212,510)	-
19.3 Deferred tax on Provision for Gratuity			
Opening balance		23,456,346	-
Add: Provision made during the year		10,777,394	-
		34,233,740	-
Less: Paid during the year		(3,154,036)	-
Temporary Difference		31,079,704	-
Deferred Tax Liability @ 22.5%		6,992,933	-
Closing Balance		6,992,933	-
20.0 Lease Liabilities for rent			
Opening balance		3,836,591	6,548,597
Add: Addition during the year		4,958,598	-
Less: Paid during the year		(2,862,121)	(2,712,006)
Net Liabilities		5,933,068	3,836,591
Less: Current portion of Lease Liabilities		2,987,828	2,135,842
Non Current Portion		2,945,240	1,700,749
21.0 Short Term Loan			
Agrani Bank,Ramna Branch A/C No. -833887		-	8,351,542
UCBL,Tejgaon Branch, OD-068		-	1,525,885
		-	9,877,428
22.0 Trade and other payable			
Creditors for Goods Supply	22.1	250,138,696	216,952,326
Creditors for Other Finance	22.2	7,052,226	5,379,113
Accrued Expenses	22.3	239,779,351	199,796,905
Advance against sales	22.4	15,715,528	11,714,779
BCIC Current Account	22.5	15,990,426	15,990,426
Creditors for Security Deposits		27,064,795	27,272,595
		555,741,022	477,106,143
22.1 Creditors for Goods Supply			
J M S Glass Industries		2,807,686	2,911,054
Polycon Ltd.		96,503	1,289,467
Plasticon		2,998,683	6,215,806
The Merchants Ltd.		2,216,806	5,512,677
Hi-Tec Printing & Packaging Ltd.		4,305,706	7,461,553
Dana Engineering Int.		252,598	258,598
Golden Trading Co.		917,926	1,030,630
Unicorn Ind. Ltd.		458,223	476,223
Elite Printing & Packaging Ltd.		3,920,760	4,236,918
Padma Lami tube Ltd.		2,734,275	6,747,016

		Amount In BDT	
		30 June 2025	30 June 2024
	Sunimex Corporation	1,169,301	1,056,597
	Union Chemicals	127,598	707,520
	Kalyar Replica Ltd.	-	5,121,964
	NRG printing & Packaging	1,647,733	2,232,373
	Others	226,484,898	171,693,929
		250,138,696	216,952,326
22.2	Creditors for Other Finance		
	Factory Union Fee	5,914	6,024
	Salary Tax Deduction from Employees	313,083	231,641
	Deduction of Tax at source	3,524,290	1,078,898
	Provision for Revenue Stamp	58,100	57,080
	Employees Contribution to P.F	-	1,010,634
	Vat deduction at Source	3,049,946	2,907,463
	Provision for AIT on Depot rent at source	12,100	(1,420)
	Others	88,793	88,793
		7,052,226	5,379,113
22.3	Accrued Expenses		
	Provision for Gas	12,232,966	2,161,894
	Provision for Electricity	-	1,503,987
	Provision for Employers Contribution to P.F	-	1,010,634
	Provision for C& F Bill	3,031,189	1,861,101
	Provision for Advertisement Exp.	-	31,774,735
	Provision for Income Tax	201,032,324	160,859,553
	Provision for Audit Fees	621,622	625,000
	Provision for Legal & Professional fees	161,250	-
	Provision for Deposit of VAT & SD	22,700,000	-
		239,779,351	199,796,905
22.4	Advance against Sales		
	Rokeya Enterprise	100,683	104,132
	Bali Enterprise	357,520	-
	P.P Enterprise	51,206	65,282
	Howlader Store	100,193	3,496
	Raju Enterprise	747	52,889
	Kamal Brothers	353,835	529,748
	Others	14,751,344	10,959,232
		15,715,528	11,714,779
22.5	BCIC Current Account:		
	BCIC Current Account	15,990,426	15,990,426
		15,990,426	15,990,426
The above amount represents accumulated balance of BCIC current account as on june 30,2025 and the amount is subject to confirmation.			
23.0	Employee Benefits		
	Employee Welfare Fund	23.1 19,133,940	14,763,869
	Bangladesh Workers Welfare Foundation	23.2 7,895,380	9,641,109
	Workers profit participation fund	23.3 37,053,829	29,038,264
		64,083,148	53,443,241

		Amount In BDT	
		30 June 2025	30 June 2024
23.1 Employee Welfare Fund			
Opening balance		14,763,869	11,238,562
Add: Addition during the year		4,370,071	3,525,307
		19,133,940	14,763,869
Less: Paid during the year		-	-
		19,133,940	14,763,869
23.2 Bangladesh Workers Welfare Foundation			
Opening balance		9,641,109	6,115,802
Add: Addition during the year		4,370,071	3,525,307
		14,011,180	9,641,109
Less: Paid during the year		(6,115,800)	-
		7,895,380	9,641,109
23.3 Workers profit participation fund			
Opening balance		29,038,264	21,561,009
Add: Addition during the year		34,960,565	28,202,454
Deposit of undistributed WPPF		-	18,000
		63,998,829	49,781,463
Less: Paid during the year		(26,945,000)	(20,743,200)
		37,053,829	29,038,264
24.0 Unclaimed Dividend			
Opening balance		22,228,858	14,495,776
Add: Addition during the year (50% of 23-24)		168,503,693	122,548,140
Fraction Dividend		407,429	430,316
		191,139,980	137,474,232
Less: Paid during the year		(159,848,043)	(115,245,374)
		31,291,937	22,228,858
Unclaimed Dividend			
Year 2019		1,805,081	1,825,262
Year 2020		5,312,680	5,344,286
Year 2021		4,405,955	4,435,002
Year 2022		2,621,875	2,717,698
Year 2023		7,858,166	7,906,610
Year 2024		9,288,179	-
		31,291,937	22,228,858
25.0 Contingent Liabilities			
Contingent Liabilities		268,101,570	268,101,570

The above amount includes interest on BCIC/Govt. Debentures interest of Tk. 268,101,570 on which the Court of law has issued an injunction to stop payment.

		Amount In BDT	
		2024-2025	2023-2024
26.00 Revenue			
Washing Soap		1,199,250,839	1,175,902,808
Toilet Soap		1,571,446,926	1,370,227,431
Snow & Cream		392,314,067	400,015,934
Tooth Paste		25,734,192	21,218,199
Powder		476,809,883	349,139,906
Hair Oil		161,619,064	121,785,647
Shaving Cream		6,954,077	4,669,808
Detergent Powder		3,661,897,394	3,241,859,705
Misc.		111,366,851	100,785,833
Gross Sales		7,607,393,293	6,785,605,271
Less: Vat & SD		(1,137,651,411)	(996,562,589)
Net Sales		6,469,741,882	5,789,042,682
27.00 Cost of Goods Sold			
Raw material consumed	27.1	3,761,911,281	3,441,961,674
Packing Materials Consumed	27.2	560,070,685	462,764,843
Factory overhead	27.3	411,986,513	377,867,328
Cost of goods manufactured		4,733,968,479	4,282,593,845
Opening WIP		69,388,357	61,327,582
Closing WIP		(145,658,291)	(69,388,357)
Cost of production		4,657,698,545	4,274,533,070
Opening stock of finished goods		141,186,157	120,981,011
Closing stock of finished goods		(156,635,029)	(141,186,157)
Cost of goods sold		4,642,249,673	4,254,327,924
27.01 Raw materials consumed			
Opening raw Materials		793,808,656	1,234,125,024
Add: Purchase during the year		3,596,957,518	3,001,645,305
Raw Materials Available for Consumption		4,390,766,174	4,235,770,329
Less: Closing raw Materials		628,854,893	793,808,656
		3,761,911,281	3,441,961,674
27.02 Packing material consumption			
Opening Packing Materials		79,673,942	68,862,964
Add: Purchase during the year		529,636,789	473,575,821
Packing Materials Available for Consumption		609,310,731	542,438,785
Less: Closing Packing Materials		49,240,046	79,673,942
		560,070,685	462,764,843
27.03 Factory overhead			
Salaries & Allowances		217,490,423	194,114,452
Gas & Fuel for Generator		117,445,717	116,976,727
Electricity		21,219,222	17,691,949
Oil & Lubricants		204,293	125,723
Spares & Accessories		18,983,547	14,434,706
Store Consumed		6,186,581	4,181,765
Repair & Maintenance		596,079	1,001,818
Other Overhead		-	1,111,963
Electricity, Gas & Wasa		7,871,927	7,164,244
Depreciation		17,313,548	17,376,851

	Amount In BDT	
	2024-2025	2023-2024
Conveyance	963,236	1,083,739
Printing	206,511	206,340
Office Stationery	750,265	751,525
Medical Expenses	1,431,517	536,922
Repair & Maintenance(Factory Building)	1,323,648	1,108,604
	411,986,513	377,867,328

28.00 Administrative expenses

Salaries & Allowances	67,325,666	63,386,456
Entertainment	235,700	531,461
Insurance Premium	783,437	1,763,313
Legal & Professional Fees	655,100	440,000
Printing Exp.	480,579	458,511
Office Stationery	483,762	453,338
Newspaper & Magazine	26,433	23,186
Postage,Telegram,Telephone,Telex	91,213	134,817
Renewals, Rates & Taxes	43,753,016	6,434,691
Conveyance	1,475,561	1,674,330
Vehicle Running Expenses (Fuel)	2,885,167	2,743,511
Repair & Maintenance (Vehicles)	2,380,221	1,531,282
Audit Fee	621,622	625,000
Depreciation	2,351,223	2,359,819
Drinking Water	467,360	413,853
IT & Software Maintenance	1,809,507	1,670,000
Repair & Maintenance (Gen)	434,767	390,764
Vat at Source	1,539,500	-
Land Revenue Tax	604,092	-
	128,403,926	85,034,332

29.00 Selling & distribution expenses

Salaries & Allowances	494,572,618	414,510,440
Entertainment	173,778	1,173,420
Carriage Outward	36,149,330	32,238,252
Publicity & Advertisement	259,291,896	235,453,976
Printing	207,455	380,864
Office Stationery	564,256	467,672
Conveyance	1,373,522	1,262,265
Electricity	123,369	109,200
Telephone	18,279	16,947
Postage & Telegram	48,705	55,266
Rates & Taxes	1,492,949	1,131,874
Insurance Premium	23,004	49,476
DD Commission	1,453,136	1,358,516
Newspaper & Magazine	21,361	21,330
Repair & Maintenance(Vehicles)	3,510,007	2,813,492
Vehicle Running Expenses (Fuel)	8,868,536	6,686,010
Loading & Unloading	656,997	533,559
Depreciation	1,709,980	1,716,232
Depreciation for Lease Rent	2,937,129	2,889,955

		Amount In BDT	
		2024-2025	2023-2024
	Drinking Water	467,360	413,847
	VAT at Source	3,708,706	-
	AIT on Depot Rent	168,120	-
	AIT on Carriage outward	2,027,068	-
	AIT on Miscellaneous Exp.	1,966,079	-
		821,533,640	703,282,593
30.00	Finance cost		
	Interest on Bank Loan	2,391,124	25,743,034
	Bank Charges & Commission	2,032,412	925,163
	Finance Cost against Lease Rent	500,279	532,794
		4,923,815	27,200,991
31.00	Other income		
	Interest	45,723,087	6,678,266
	Gain/(Loss) on Sale of Fixed Assets	31,937	505,999
	Gain/(Loss) on Sale of Marketable Securities	(15,397,707)	360,751
	Others	233,264	688,140
	Dividend Income	14,493,414	12,884,426
		45,083,995	21,117,583
32.00	Income Tax Expense		
	Current Tax	32.1 201,032,324	160,859,553
	Prior year adjustment	36,000,000	37,000,000
		237,032,324	197,859,554
32.1	Current Tax		
	Profit Before tax	874,014,118	705,061,358
	Add: Accounting Depreciation	21,374,750	21,452,902
	Less: Tax Depreciation	13,057,420	9,254,358
	Add: Gratuity Provision	10,777,394	-
	Less: Gratuity Paid	3,154,036	696,534
	Taxable Income	889,954,806	716,563,368
	Taxable Income Excluding Marketable Securities & Dividend Income	200,443,297	158,246,593
	Gain/ (Loss) on Marketable Securities	(2,309,656)	36,075
	Dividend Income	2,898,683	2,576,885
	Income tax payable	201,032,324	160,859,553
32.2	Deferred Tax Income/ (Expense)		
	Deferred tax on PPE (income)/expense during the year	1,816,907	2,329,773
	Deferred tax on Right of use assets (income)/expense during the year	212,510	-
	Deferred tax on Provision for Gratuity	(6,992,933)	-
		(4,963,517)	2,329,773
33.00	Earnings per share		
	Net Profit after tax	632,018,277	509,531,577
	No of shares outstanding	37,070,812	37,070,812
	EPS for the period	17.05	13.74

		Amount In BDT	
		2024-2025	2023-2024
34.00	Net Asset Value Per Share		
	Total Asset	3,432,300,280	2,961,789,150
	Total Liabilities	1,016,643,011	927,921,309
	Net Assets	2,415,657,268	2,033,867,841
	No of shares outstanding	37,070,812	37,070,812
	Net Asset Value Per Share	65.16	54.86
35.00	Net Operating Cash flow per share		
	Net cash outflow by operating activities	647,752,711	966,153,502
	No of shares outstanding	37,070,812	37,070,812
		17.47	26.06
36.00	Reconciliation of operating cash flows with profit before tax		
	Profit before tax	874,014,118	705,061,360
	Depreciation	21,374,750	21,452,902
	Finance Cost	4,923,815	27,200,991
	Other Income	(44,850,731)	(20,429,443)
	Depreciation for Lease Rent	2,937,129	2,889,955
	Operating Income	858,399,081	736,175,765
	(Increase)/ Decrease in accounts and other receivables	(35,770,236)	(3,764,138)
	(Increase)/ Decrease in Inventories	(257,560,775)	392,762,534
	(Increase)/ Decrease Investment in Marketable Securities	24,675,677	-
	(Increase)/ Decrease in Advance Deposit and Prepayment	209,411,194	48,827,319
	Increase/ (Decrease) in trade and other payable	79,042,308	(92,338,283)
	Increase/ (Decrease) in employee benefits	10,639,907	14,527,868
	Increase/ (Decrease) in provision for Gratuity	10,777,394	9,454,453
	Deferred Tax Adjustment	(9,458,569)	-
	Fraction of Share Sales	(407,429)	-
	Lease Adjustment	-	(2,712,006)
	Tax Paid	(241,995,841)	(136,780,005)
		(210,646,370)	229,977,742
	Net Cash Provided by Operating Activities	647,752,711	966,153,506

37.00 Other Information

37.1 Contingent Liabilities and Commitments

Contingent Liabilities

The Company Confirms that there are no case filed against the company which is not disclosed which would have been a material impact on the financial position of the company except BDT 268,101,570 Contingent Liabilities as on 30 June 2025.

Capital Expenditure Commitment

There is no Capital expenditure commitment for machineries and raw material at 30 June 2025

37.2 Related Party Transaction

The Company has entered into transactions with other entities that fall the definition of related party as contained in IAS-24 "Related Party Disclosures" Total transaction of the significant related party as 30 June 2025 as follows;

Name of Company	Relationship	Nature of Transaction	Opening Balance	Addition	Adjustment	Closing Balance
Orion Pharma Ltd.	Common Director/ Shareholder	Sales of Product	14,301,970	5,200,417	13,909,306	5,593,081
Orion Infusion Ltd.	Common Director/ Shareholder	Sales of Product	416,494	711,323	110,243	1,017,574
Reedisha Printing and Packaging Ltd.	Common Director/ Shareholder	Purchase of Product	25,199,586	106,735,109	112,053,258	19,881,437
Baecon Pharmaceuticals	Common Director/ Shareholder	Sales of Product	2,515,178	16,464,857	10,212,273	8,767,762
Total			42,433,228	129,111,706	136,285,080	35,259,854

37.3 Transaction With Key Management Personals

No.	Particulars	30-Jun-25	30-Jun-24
(a)	Managerial remuneration paid or payable during the year to the directors,including managing directors	-	-
(b)	Any Other perquisite or benefits in cash or in kind stating, approximate, money value where applicable	-	-
(c)	Other allowances and commission including guarantee commission	-	-
(d)	Pensions etc.	-	-
	(i) Pensions	-	-
	(ii) Gratuities	-	-
	(iii) Payments from a Provident funds, in excess of own subscription and interest thereon	-	-
(e)	Share Based Payments	-	-

37.4 Key Management Personnel

a) Short-term employee benefits: Company provide the following short-term benefited

Particulars	July 24 to June 25		July 23 to June 24	
	Directors	Executives	Directors	Executives
Salary	-	10,713,418	-	3,842,138
i) Basic	-	5,415,828	-	2,333,580
ii) House Rent	-	1,499,760	-	910,056
iii) Conveyance	-	84,000	-	84,438
iv) Medical Allowance	-	309,996	-	192,774
v) Bonus	-	902,638	-	321,290
vi) Special Allowance	-	2,501,196	-	-
Number of Person	8	7	8	7

b) Post-employment benefits: Company provide contributory provident fund and workers profit participation fund to the employee

c) Other long-term benefits: Company provide Gratuity Benefit to the employee under which an employee is entitle to the benefit depending on length of service. The cost for gratuity is accounted on cash basis

d) Share based payment: Company does not provide any share based payment facilities to the employee

37.5 Statutory Audit Fees

Statutory Audit Fees for the year 2024-2025 is BDT 621,622 other than the statutory audit no other services was received from the statutory audit

37.6 Capacity Utilization

Year	Capacity in KG Per Year	Utilization in KG average Per Year	%
2024-2025	50,000,000	36,701,628	73.40%
2023-2024	50,000,000	35,090,930	70.18%

37.7 Employee Details

At the end of the year, there were 2,956 employees in the company at a remuneration of BDT 9,000 per month and

37.8 Rounding off

Amounts appearing in these financial statements have been rounded off the nearest BDT and , wherever considered necessary

37.9 Event After Reporting Period

The Board of Director of the company had approved the financial statements as on 23 October 2025 and recommended 65% cash & 10 % stock dividend for the year ended 30 June 2025.

Except the fact stated above, there is no material events after the reporting date that are not adjusting events came to management attention which may be needful for the stakeholders.

Kohinoor Chemicals Company (Bangladesh) Limited

Schedule of Property, Plant & Equipment

As at 30 June 2025

SL.No.	Particulars	COST				Rate	ACCUMULATED DEPRECIATION				WDV as on 30 June 2025
		Opening balance as on 01 July 2024	Addition during the year	Disposal/ transfer during the year	Closing balance as on 30 June 2025		Opening balance as on 01 July 2024	Charged during the year	Adjustment during the year	Closing balance as on 30 June 2025	
1	Land & land development	112,649,713	-	-	112,649,713	0%	-	-	-	-	112,649,713
2	Building	83,456,870	-	-	83,456,870	2.5%-10%	65,543,594	945,748	-	66,489,342	16,967,528
3	Plant & machinery	548,115,039	32,811,165	-	580,926,204	10%	433,697,367	12,086,250	-	445,783,617	135,142,587
4	Vehicles	97,996,382	14,480,898	1,579,000	110,898,280	20%-25%	70,470,195	7,227,174	195,937	77,501,432	33,396,848
5	Furniture & fixture	5,999,855	-	-	5,999,855	10%	5,778,355	22,150	-	5,800,505	199,350
6	Office equipment	11,620,130	534,000	-	12,154,130	10%-25%	10,876,311	168,170	-	11,044,481	1,109,649
7	Other Assets	20,014,180	1,767,244	46,253	21,735,171	20%	11,817,296	925,258	46,253	12,696,301	9,038,870
Closing balance as on 30 June 2025		879,852,169	49,593,307	1,625,253	927,820,223		598,183,118	21,374,750	242,190	619,315,678	308,504,545
Closing balance as on 30 June 2024		870,830,552	10,873,117	1,851,500	879,852,169		578,574,214	21,452,902	1,843,999	598,183,117	281,669,052

Distribution of Depreciation

Factory Overhead	17,313,548	81%
Administration	2,351,223	11%
Selling Overhead	1,709,980	8%
Total	21,374,750	100%

Kohinoor Chemicals Company (Bangladesh) Limited

Schedule of FDR

As at 30 June 2025

Schedule-B										
SL.No.	FDR Number	Name of the Bank	Branch	Date of Issue	Date of Maturity	Balance during the year	Interest Rate	Addition during the year	Accrued interest for the year	Closing Balance FDR
1	1048000691821	The National Bank Ltd.	Kawran Bazar	11-Dec-05	11-Dec-25	4,211,437	8.35%	278,331	206,449	4,489,768
2	1048000691822	The National Bank Ltd.	Kawran Bazar	4-Feb-06	4-Feb-26	2,997,177	8.35%	197,191	106,692	3,194,368
3	400153300001650	Shahjalal Bank Ltd.	Main Branch	5-Aug-03	5-Aug-25	4,473,492	5.00%	175,940	209,543	4,649,432
4	400154000000094	Shahjalal Bank Ltd.	Main Branch	1-Jan-20	28-Jul-26	9,153,123	5.00%	401,583	9,162	9,554,707
5	2118417032770	Prime Bank	Gulshan Branch	26-Dec-23	26-Dec-25	50,000,000	10.50%	3,600,000	2,867,967	53,600,000
6	3007691590001	Brac Bank PLC	Tejgaon Sub Br.	30-Sep-24	30-Sep-25	100,000,000	10.50%	-	7,853,425	100,000,000
7	3007691590002	Brac Bank PLC	Tejgaon Sub Br.	30-Sep-24	30-Sep-25	100,000,000	10.50%	-	7,853,425	100,000,000
8	0011-1710006345	Midland Bank PLC	Gulshan Branch	31-Oct-24	31-Oct-25	100,000,000	11.50%	-	7,624,658	100,000,000
9	0002-1710002144	Midland Bank PLC	Banani Branch	11-Nov-24	11-Nov-25	50,000,000	11.50%	-	3,639,041	50,000,000
10	8801-198002604	Midland Bank PLC	Islami Banking	27-Nov-24	27-Nov-25	50,000,000	11.50%	-	3,386,986	50,000,000
11	0249744/24103	Agrani Bank Ltd.	Tejgaon Branch	11-Sep-05	11-Jul-25	50,000	8.50%	13,929	918	207,415
		Total				470,885,229		4,666,974	33,758,265	475,695,690

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LTD.

36, SHAHID TAJUDDIN AHMED SARANI, TEJGAON I/A DHAKA- 1208

PROXY FORM

I/We _____ of _____ being a member of Kohinoor Chemical Company (BD.) Ltd. hereby appoint Mr./Mrs. _____ of _____ as my proxy to attend and vote for me/us on my/our behalf at the 38th Annual General Meeting of the company to be held on Sunday, the December 07, 2025 at 03:15 pm through digital platfrom and at any adjournment thereof.

As witness my/our hand this _____ day of _____ 2025 signed by the said in presence of _____

Revenue
Stamp
Tk. 100.00

(Signature of the Proxy)

Signature of Witness

NOTE :

A member entitled to attend and vote at the General Meeting may appoint a proxy to attend and vote in his/her stead. The proxy form, duly stamped, must be deposited at the Registered Office of the Company not later than 48 hours before the time appointed for the meeting.

Signature of the Shareholder(s)
Register Folio No. _____
B/O No. _____
Dated _____

Signature Verified

Authorised Signatory

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LTD.

Shareholders' Attendancen Slip

I/We hereby record my attendance at the 38th Annual General Meeting of the Company to be held on Sunday, the December 07, 2025 at 03:15 pm through digital platfrom.

Name of Member(s) _____ Register Folio/BO
No. _____ holding of _____ ordinary Shares of Kohinoor Chemical
Company (BANGLADESH) Ltd.

Signature of the Proxy

Signature of the Shareholder(s)

N.B.

Please note that AGM can only be attended by the honourable shareholders or properly constituted proxy. Therefore, any friend or children accompanying with honourable shareholder or proxy cannot be allowed into the meeting.