

Kohinoor Chemical Company (Bangladesh) Limited

Statement of Financial Position

As at June 30, 2024

Particulars	Note	Amount in Taka 30 June 2024	Amount in Taka 30 June 2023
ASSETS			
Non-current assets			
Property, plant and equipment	5	281,669,052	292,256,338
Right of use asset (Lease Rent)	6	2,967,112	5,857,067
		284,636,165	298,113,405
Current Assets			
Inventories	7	1,226,269,073	1,619,031,606
Trade and other receivables	8	24,557,812	19,668,530
Advances, deposits and prepayments	9	553,169,165	502,216,479
Fixed deposit with banks	10	70,885,229	39,949,230
Investment in marketable securities	11	576,495,701	770,326,570
Cash and cash equivalents	12	225,776,005	169,562,958
		2,677,152,985	3,120,755,373
TOTAL ASSETS		2,961,789,150	3,418,868,778
EQUITY AND LIABILITIES			
Shareholders' equity			
Share capital	13	337,007,385	306,370,350
Reserves	14	7,143,605	7,143,605
Revaluation reserve for marketable securities	15	(66,657,216)	108,145,205
Retained earnings	16	1,756,374,067	1,400,027,665
		2,033,867,841	1,821,686,825
Non-current liabilities			
Provision for gratuity	17	23,456,346	14,001,893
Loan fund	18	326,089,784	526,089,784
Deferred tax liability	19	11,882,918	33,635,182
Lease liabilities for rent	20	1,700,749	3,836,591
		363,129,797	577,563,450
Current liabilities			
Short term loan	21	9,877,428	554,910,475
Current portion of lease liabilities	20	2,135,842	2,712,006
Trade and other payables	22	477,106,143	408,584,873
Employee benefits	23	53,443,241	38,915,373
Unclaimed dividend	24	22,228,858	14,495,776
		564,791,512	1,019,618,503
TOTAL EQUITY AND LIABILITIES		2,961,789,150	3,418,868,778
Contingent liabilities	25	268,101,570	268,101,570
Net Asset Value (NAV) Per Share (Restated)	34	60.35	54.05

The accompanying notes are an integral part of these financial statements.

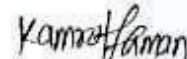
The financial statements were approved by the board of directors and were signed on its behalf by:



Managing Director



Director



Company Secretary

Signed in terms of our separate report the date even annexed.

Malek Siddiqui Wali, Chartered Accountants
RJSC Firm Registration No: P-50041/2022



Swadesh Ranjan Saha, FCA
Enrolment No: 0718

Place: Dhaka;
Dated: November 06, 2024
DVC No.: