

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THE HALF YEARLY ENDED 31 DECEMBER, 2022

Particulars	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Amount in Taka Total	
	31.12.2022	31.12.2021	31.12.2022	31.12.2021	31.12.2022	31.12.2021	31.12.2022	31.12.2021	31.12.2022	31.12.2021
Opening balance	222,007,500	201,825,000	919,162,888	775,979,800	7,143,605	7,143,605	85,623,423	10,856,465	1,233,937,416	995,804,870
Net Profit after Tax	-	-	316,764,356	233,137,141					316,764,356	233,137,141
Unrealised Loss on quoted share							22,469,872	83,074,731	22,469,872	83,074,731
Adjustment for deferred Tax							(2,246,987)	(8,307,773)	(2,246,987)	(8,307,773)
Prior year adjustment			(36,694)						(36,694)	-
Stock Dividend	33,301,125	20,182,500	(33,301,125)	(20,182,500)					-	-
Cash Dividend	-	-	(77,702,625)	(70,638,750)	-	-	-	-	(77,702,625)	(70,638,750)
Balance at 30 June	255,308,625	222,007,500	1,124,886,800	918,295,691	7,143,605	7,143,605	105,846,308	85,623,423	1,493,185,338	1,233,070,219
Net Profit after Tax			172,545,633	137,166,998					172,545,633	137,166,998
Unrealised gain/(loss) on quoted share							36,549,067	60,208,607	36,549,067	60,208,607
Stock Dividend	-	33,301,125	-	(33,301,125)					-	-
Cash Dividend			(51,061,725)	(77,702,625)					(51,061,725)	(77,702,625)
Adjustment for deferred Tax							3,654,907	(6,020,861)	3,654,907	(6,020,861)
Balance at December 31	255,308,625	255,308,625	1,246,370,708	944,458,939	7,143,605	7,143,605	146,050,282	139,811,170	1,654,873,220	1,346,722,338
Number of Ordinary Shares									25,530,862	25,530,862
Number of Ordinary Shares after bonus consideration									30,637,034	30,637,034
Face Value per share									10.00	10.00
Net Asset Value (NAV) Per Share									64.82	52.75
Diluted Net Asset Value (NAV) Per Share									54.02	43.96

Sd/= _____
Mohammad Obaidul Karim
Chairman

Sd/= _____
Md. Rezaul Karim
Managing Director

Sd/= _____
Md. Ebadul Karim
Director

Sd/= _____
Abu Bakar Siddique
Chief Financial Officer
Chief Financial Officer

Sd/= _____
Mohd. Shamim Kabir
Company Secretary
Company Secretary