KOHINOOR CHEMICAL

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED

TEJGAON INDUSTRIAL AREA, DHAKA - 1208.

Statement of Financial Position

As at 31st March, 2026

Particular	Note	Amount in Taka	
		31-Mar-26	30-Jun-25
ASSETS			
Non-Current Assets		**32,94,71,919**	**31,34,93,126**
Property, Plant and Equipment	6.00	32,46,73,976	30,85,04,545
Right to use Asset (Lease Rent)		47,97,942	49,88,581
Current Assets		**4,05,26,89,382**	**3,11,88,07,154**
Inventories		1,83,35,65,755	1,48,38,29,848
Trade & other Receivables		2,65,95,011	6,03,28,048
Advances, Deposits and Prepayments		43,91,66,855	34,37,57,971
Fixed Deposit with Banks		76,56,11,562	47,56,95,690
Deferred Tax Asset		31,39,781	-
Invesment in Marketable Securities		50,36,45,038	46,34,23,133
Cash and Cash Equivalents		48,09,65,381	29,17,72,464
TOTAL ASSETS		**4,38,21,61,300**	**3,43,23,00,280**
Equity and Liabilities			
Shareholders' Equity		**2,66,17,76,017**	**2,41,56,57,269**
Share Capital	11.00	40,77,78,936	37,07,08,124
Reserves	7.00	71,43,605	71,43,605
Revaluation reserve for Maketable Securities	9.00	(16,18,80,649)	(14,83,82,373)
Retained Earnings		2,40,87,34,126	2,18,61,87,913
Non-Current Liabilities		**36,40,96,937**	**36,25,39,077**
Provision for Gratuity		3,31,15,674	3,10,79,704
Loan Fund		32,60,89,784	32,60,89,784
Deferred Tax Liability		-	24,24,349
Lease Liabilities for Rent		48,91,479	29,45,240
Current Liabilities		**1,35,62,88,346**	**65,41,03,934**
Short Term Loan		-	-
Current Portion of Lease Liabilities		8,43,167	29,87,828
Trade and other Payables		77,27,50,398	55,57,41,022
Employee Benefits		3,73,98,707	6,40,83,148
Accrued Liabilities		49,23,29,657	-
Unclaimed Dividend		5,29,66,417	3,12,91,936
TOTAL EQUITY AND LIABILITIES		**4,38,21,61,300**	**3,43,23,00,280**
Contingent Liabilities		**26,81,01,570**	**26,81,01,570**
Number of Shares used to compute NAV		**4,07,77,893**	**4,07,77,893**
Net Asset Value (NAV) Per Share	10.00	**65.27**	**59.24**

Mohammad Obaidul Karim
Chairman

Md. Rezaul Karim
Managing Director

Nurun Nahar Karim
Mrs. Nurun Nahar
Director

Mohd. Shamim Kabir
Chief Financial Officer

Kamruzzaman
Md. Kamruzzaman
Company Secretary

Kohinoor Chemical Co.(Bangladesh) Ltd. 36 Shahid Tajuddin Ahmed Sarani, Tejgaon, Dhaka-1208 Bangladesh
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KOHINOOR CHEMICAL

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THIRD QUARTER ENDED ON 31st MARCH, 2026
(UNAUDITED)

Particulars	Note	July'25-Mar'26 Amount in BDT	July'24-Mar'25 Amount in BDT	Jan-Mar,26 Amount in BDT	Jan-Mar,25 Amount in BDT
Net Sales Revenue		5,40,02,20,523	4,78,92,95,522	1,74,57,55,497	1,57,28,29,240
Less: Cost of Goods Sold		3,98,54,36,849	3,49,64,14,966	1,26,38,64,250	1,07,99,74,800
Gross Profit		**1,41,47,83,675**	**1,29,28,80,556**	**48,18,91,246**	**49,28,54,440**
Less: Operating Expenses		**75,13,66,506**	**71,20,31,409**	**26,27,88,761**	**25,34,36,610**
General & Admn. Overhead		7,70,35,804	10,38,77,144	3,22,17,640	2,25,37,417
Selling & Dist. Overhead		67,43,30,702	60,81,54,265	23,05,71,121	23,08,99,193
Profit from Operation		**66,34,17,169**	**58,08,49,147**	**21,91,02,485**	**23,94,17,830**
Financial Expenses		(44,36,186)	(22,13,113)	(31,00,004)	(8,80,971)
Other Income		6,09,38,675	(3,589)	1,57,41,166	(54,47,094)
Net Profit before W.P.P.F. & Income Tax		**71,99,19,658**	**57,86,32,444**	**23,17,43,647**	**23,30,89,764**
Workers' Profit Participation Fund		(3,42,81,888)	(2,75,53,926)	(1,10,35,412)	(1,10,99,513)
Net Profit before Income Tax		**68,56,37,769**	**55,10,78,518**	**22,07,08,235**	**22,19,90,251**
Income Tax Expense	12.00	(18,82,42,544)	(12,77,63,429)	(4,99,75,914)	(5,22,22,603)
Deferred Tax Income/(Expenses)	14.00	31,82,080	2,74,897	(2,96,786)	(9,54,773)
Net Profit after Income Tax		**50,05,77,306**	**42,35,89,986**	**17,04,35,536**	**16,88,12,875**
Other Comprehensive Income:					
Net Profit after Income Tax		50,05,77,306			
Item that will not be reclassified to profit or loss:					
Unrealized Gain/(Loss) on quoted shares		(1,58,80,325)			
Total Comprehensive Income for the 2nd Quarter		**48,46,96,980**			
Earning Per Share (EPS)	5.00	**12.28**	**11.43**	**4.18**	**4.55**
Restated Earning per Share (EPS)		**12.28**	**10.39**	**4.18**	**4.14**

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Md. Rezaul Karim
Managing Director

Nurun Nahar Karim
Mrs. Nurun Nahar
Director

Mohd. Shamim Kabir
Chief Financial Officer

Kamruzzaman
Md. Kamruzzaman
Company Secretary

KOHINOOR CHEMICAL

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
CONDENSED STATEMENT OF CHANGES IN EQUITY
FOR THIRD QUARTER ENDED ON 31st MARCH, 2026

Amount in Taka

Particulars	Note	Ordinary Share Capital		Retained Earnings		Revaluation Reserve		FVOCI Reserve		Total	
		31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025	31.03.2026	31.03.2025
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 quotated 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
Pirior year adjustment				-	-					-	-
Stock Dividend		3,37,00,739	3,06,37,035	(3,37,00,739)	(3,06,37,035)						-
Cash Dividend		-	-	(16,85,03,693)	(12,25,48,140)	-	-	-	-	(16,85,03,693)	(12,25,48,140)
Balance at 30th 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				50,05,77,306	42,35,89,986					50,05,77,306	42,35,89,986
Unrealised gain/(loss) on quotated share	8.00							(1,58,80,325)	(5,14,81,477)	(1,58,80,325)	(5,14,81,477)
10% Stock Dividend		3,70,70,812	3,37,00,739	(3,70,70,812)	(3,37,00,739)			-	-	0	-
65% Cash Dividend				(24,09,60,280)	(16,85,03,693)					(24,09,60,280)	(16,85,03,693)
Adjustment for deferred Tax								23,82,049	77,22,222	23,82,049	77,22,222
Balance at 31st March		40,77,78,936	37,07,08,124	2,40,87,34,125	1,97,77,59,622	71,43,605	71,43,605	(16,18,80,649)	(11,04,16,472)	2,66,17,76,017	2,24,51,94,880
Number of Ordinery Shares										4,07,77,893	3,70,70,812
Face Value per share										10.00	10.00
Net Asset Value (NAV) Per Share										65.27	60.57
Restated Net Asset Value Per Share										65.27	55.06

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Company Secretary

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KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208

CONDENSED STATEMENT OF CASH FLOWS
FOR THIRD QUARTER ENDED ON 31st MARCH, 2026
(UNAUDITED)

Particulars	Note	31.03.2026 Amount in BDT		31.03.2025 Amount in BDT
Cash Flows from Operating Activities:	18.00	**73,45,99,417**		**92,54,74,247**
Collections from Turnover and Other Income		6,37,25,15,011		5,62,94,37,837
Payments for Costs and Expenses		(4,58,52,25,381)		(3,84,48,78,802)
Payments of AIT, VAT & SD		(1,05,26,90,214)		(85,90,84,788)
Cash Flows from Investing Activities:		**(32,75,39,149)**		**(48,40,75,656)**
Acquisition of Fixed Assets		(3,67,89,172)		(3,52,67,071)
Investment in Fixed deposit		(28,99,15,872)		(50,50,56,462)
Investment in Marketable Security		(5,61,02,230)		4,66,29,042
Dividend Income		84,49,669		96,18,835
Interest Income		2,20,46,395		-
Gain on sale of Marketable Securities		2,12,00,061		-
Proceeds from Sale of Fixed Asset		35,72,000		-
Cash Flows from Financing Activities:		**(22,61,32,480)**		**(17,35,46,234)**
Short term loan paid		-		(98,77,428)
Interest Paid		(44,36,186)		(22,13,113)
Received from Fraction Share Sale		11,32,129		-
Dividend Paid		(22,04,17,929)		(15,93,03,400)
Payment of Lease liabilities		(24,10,494)		(21,52,291)
Net Increase/(Decrease) in Cash & Cash equivalents during the period		**18,09,27,787**		**26,78,52,357**
Cash at the Beginning of the Period		29,17,72,464		22,57,76,005
Cash at the End of the Period		**47,27,00,251**		**49,36,28,362**
Net Operating Cash Flow per Share	17.00	**18.01**		**22.70**

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