KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
STATEMENT OF FINANCIAL POSITION
AS AT SEPTEMBER, 30, 2017
(UNAUDITED)

Particulars	30.09.2017 Amount in BDT	30.06.2017 Amount in BDT
ASSETS		
Non-Current Assets	**316,654,614**	**319,993,892**
Property, Plant and Equipment	309,005,481	312,849,492
Goodwill	6,549,033	7,144,400
Current Assets	**1,667,775,139**	**1,210,815,848**
Inventories	789,482,310	478,086,813
Sundry Debtors	2,369,399	2,167,018
Advances, Deposits and Prepayments	409,096,315	315,975,211
Fixed Deposit with Banks	29,864,860	28,680,149
Invesment	147,542,355	147,542,355
Inter Project Current Account	3,651,113	3,890,602
Cash and Cash Equivalents	285,768,786	234,473,700
TOTAL ASSETS	**1,983,329,653**	**1,530,809,740**
Equity and Liabilities		
Shareholders' Equity	**591,028,469**	**554,073,602**
Share Capital	121,875,000	121,875,000
Reserves	7,143,605	7,143,605
Retained Earnings	462,009,864	425,054,997
Non-Current Liabilities	**371,986,466**	**371,887,995**
Provision for Gratuity	16,588,827	16,780,235
Loan Fund	326,089,784	326,089,784
Deferred Tax Liability	29,307,845	29,017,977
Current Liabilities	**1,020,314,728**	**604,848,142**
Short Term Loan	26,820,991	30,888,539
Sundry Creditors	485,656,760	404,740,938
Accrued Liabilities	494,113,208	155,485,384
Dividend Payable	13,723,768	13,733,281
TOTAL EQUITY AND LIABILITIES	**1,983,329,653**	**1,530,809,740**
Contingent Liabilities	**268,101,670**	**268,101,670**
Number of Shares used to compute NAV	12,187,500	12,187,500
Net Asset Value (NAV) Per Share	**48.49**	**45.46**

Sd/-
Mohammad Obaidul Karim
Chairman

Sd/-
Md. Rezaul Karim
Managing Director

Sd/-
Md. Ebadul Karim
Director

Sd/-
Abu Bakar Siddique
Chief Financial Officer

Sd/-
Md. Ferdous Jaman
Company Secretary

AMARSTOCK

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

STATEMENT OF COMPREHENSIVE INCOME
FOR FIRST QUARTER ENDED ON SEPTEMBER 30, 2017
(UNAUDITED)

Particulars	30.09.2017 Amount in BDT		30.09.2016 Amount in BDT
Revenue from Net Sales	902,794,403		747,663,448
Cost of Goods Sold	743,570,579		607,089,877
Gross Profit	**159,223,824**		**140,573,571**
Operating Expenses	**105,289,484**		**92,134,488**
General & Administrative Expenses	14,436,756		13,840,287
Selling & Distribution Expenses	90,852,728		78,294,201
Profit from Operation	**53,934,340**		**48,439,083**
Financial Expenses	(669,325)		(4,900,900)
Amortization of Goodwill	(595,367)		(595,367)
Other Income	356,742		1,100,349
Net Profit before W.P.P.F. & Income Tax	**53,026,390**		**44,043,165**
Workers' Profit Participation Fund	(2,525,066)		(2,097,294)
Net Profit before Income Tax	**50,501,324**		**41,945,871**
Income Tax Provision	(13,256,598)		(11,010,791)
Deferred Tax Income/(Expenses)	(289,868)		-
Net Profit after Income Tax	**36,954,858**		**30,935,080**
Earning Per Share (EPS)	3.03		3.05
Restated EPS	3.03		2.54

Sd/-
Mohammad Obaidul Karim
Chairman

Sd/-
Md. Rezaul Karim
Managing Director

Sd/-
Md. Ebadul Karim
Director

Sd/-
Abu Bakar Siddique
Chief Financial Officer

Sd/-
Md. Ferdous Jaman
Company Secretary

AMARSTOCK

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

SATEMENT OF CHANGES IN EQUITY
FOR FIRST QUARTER ENDED ON SEPTEMBER 30, 2017
(UNAUDITED)

Particulars	30.09.2017 Amount in BDT		30.09.2016 Amount in BDT
Issued Capital & Reserve Fund	129,018,605		108,706,105
Retained Earnings :			
Net Accumulated Profit/(Loss) up to June 30, 2017	425,055,006		308,728,143
Net Profit for the period of July-Sept. 2017	36,954,858		30,935,080
Net Accumulated Profit/(Loss) up to September 30, 2017	462,009,864		339,663,223
Shareholders Equity at the end of the period	591,028,469		448,369,328
Number of Ordinary Shares	**12,187,500**		**12,187,500**
Face Value Per Share	10.00		10.00
Shareholders Equity per share	**48.49**		**36.79**

Sd/-
Mohammad Obaidul Karim
Chairman

Sd/-
Md. Rezaul Karim
Managing Director

Sd/-
Md. Ebadul Karim
Director

Sd/-
Abu Bakar Siddique
Chief Financial Officer

Sd/-
Md. Ferdous Jaman
Company Secretary

AMARSTOCK

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

CASH FLOW STATEMENT
FOR FIRST QUARTER ENDED ON SEPTEMBER 30, 2017
(UNAUDITED)

Particulars	30.09.2017 Amount in BDT		30.09.2016 Amount in BDT
Cash Flows from Operating Activities:	**58,856,691**		**249,105,770**
Collections from Turnover and Other Income	902,794,403		747,663,448
Payments for Costs and Expenses	(688,708,809)		(368,603,794)
Payments of AIT, VAT & SD	(155,228,903)		(129,953,884)
Cash Flows from Investing Activities:	**(2,623,810)**		**(1,158,900)**
Acquisition of Fixed Assets	(1,686,100)		-
Investment in Fixed deposit	(1,184,710)		(1,675,979)
Investment in Marketable Security	-		(3,932)
Sales Proceeds of Fixed Asset	247,000		521,011
Cash Flows from Financing Activities:	**(4,937,794)**		**(157,925,920)**
Interest Paid	(669,325)		(4,900,900)
Loans Received/(Paid)	(4,067,549)		(153,002,777)
Gratuity Paid	(191,408)		-
Dividend Paid	(9,512)		(22,243)
Net Increase/(Decrease) in Cash & Cash equivalents during the period	**51,295,087**		**90,020,950**
Cash at the Beginning of the Period	234,473,700		76,824,199
Cash at the End of the Period	**285,768,787**		**166,845,149**
Net Operating Cash Flow per Share	**4.83**		**20.44**

Sd/-
Mohammad Obaidul Karim
Chairman

Sd/-
Md. Rezaul Karim
Managing Director

Sd/-
Md. Ebadul Karim
Director

Sd/-
Abu Bakar Siddique
Chief Financial Officer

Sd/-
Md. Ferdous Jaman
Company Secretary

AMARSTOCK