KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
STATEMENT OF FINANCIAL POSITION
AS AT 31 DECEMBER, 2017
(UNAUDITED)

Particulars	31.12.2017 Amount in BDT		30.06.2017 Amount in BDT
ASSETS			
Non-Current Assets	**303,712,959**		**319,993,892**
Property, Plant and Equipment	297,759,293		312,849,492
Goodwill	5,953,666		7,144,400
Current Assets	**1,941,136,324**		**1,210,815,848**
Inventories	985,468,296		478,086,813
Sundry Debtors	724,321		2,167,018
Advances, Deposits and Prepayments	480,622,732		315,975,211
Fixed Deposit with Banks	29,998,572		28,680,149
Investment	147,542,355		147,542,355
Inter Project Current Account	3,608,166		3,890,602
Cash and Cash Equivalents	293,171,882		234,473,700
TOTAL ASSETS	**2,244,849,283**		**1,530,809,740**
Equity and Liabilities			
Shareholders' Equity	**608,143,175**		**554,073,602**
Share Capital	140,156,250		121,875,000
Reserves	7,143,605		7,143,605
Retained Earnings	460,843,320		425,054,997
Non-Current Liabilities	**368,741,149**		**371,887,995**
Provision for Gratuity	16,155,067		16,780,235
Bank Loan	326,089,784		326,089,784
Deferred Tax Liability	26,496,298		29,017,977
Current Liabilities	**1,267,964,960**		**604,848,142**
Short Term Loan	148,530,092		30,888,539
Sundry Creditors	382,067,863		404,740,938
Accrued Liabilities	705,387,251		155,485,384
Dividend Payable	31,979,755		13,733,281
TOTAL EQUITY AND LIABILITIES	**2,244,849,283**		**1,530,809,740**
Contingent Liabilities	**268,101,570**		**268,101,570**
Number of Shares used to compute NAV	14,015,625		12,187,500
Net Asset Value (NAV) Per Share	**43.39**		**45.46**
Restated Net Asset Value (NAV) Per Share	**43.39**		**39.53**

Mohammad Obaidul Karim
Chairman

Md. Rezaul Karim
Managing Director

Md. Ebadul Karim
Director

Abu Bakar Siddique
Chief Financial Officer

Md. Ferdous Jaman
Company Secretary

AMARSTOCK

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

STATEMENT OF COMPREHENSIVE INCOME
FOR THE HALF YEAR ENDED 31 DECEMBER, 2017
(UNAUDITED)

Particulars	July-Dec'17 Amount in BDT	July-Dec'16 Amount in BDT	Oct-Dec'17 Amount in BDT	Oct-Dec'16 Amount in BDT
Net Sales Revenue	1,906,802,419	1,466,057,882	1,004,008,016	718,394,434
Less: Cost of Goods Sold	1,565,492,156	1,138,600,757	821,921,577	531,510,880
Gross Profit	**341,310,263**	**327,457,125**	**182,086,439**	**186,883,554**
Less: Operating Expenses	**235,920,586**	**223,804,716**	**130,631,102**	**131,670,228**
General & Admn. Overhead	30,428,868	29,085,821	15,992,112	15,245,534
Selling & Dist. Overhead	205,491,718	194,718,895	114,638,990	116,424,694
Profit from Operation	**105,389,677**	**103,652,409**	**51,455,337**	**55,213,326**
Financial Expenses	(2,562,307)	(6,541,727)	(1,892,982)	(1,640,827)
Amortization of Goodwill	(1,190,733)	(1,190,733)	(595,366)	(595,366)
Other Income	628,572	2,472,820	271,830	1,372,471
Net Profit before W.P.P.F. & Income Tax	**102,265,209**	**98,392,769**	**49,238,819**	**54,349,604**
Workers' Profit Participation Fund	(4,869,772)	(4,685,370)	(2,344,706)	(2,588,076)
Net Profit before Income Tax	**97,395,437**	**93,707,399**	**46,894,113**	**51,761,528**
Income Tax Provision	(25,566,302)	(24,598,192)	(12,309,704)	(13,587,401)
Deferred Tax Income/(Expenses)	521,679	(1,024,560)	811,547	(1,024,560)
Net Profit after Income Tax	**72,350,814**	**68,084,647**	**35,395,956**	**37,149,567**
Basic Earning Per Share(EPS)	**5.16**	**5.59**	**2.90**	**3.05**
Diluted Earning per Share (EPS)	**5.16**	**4.86**	**2.53**	**2.65**

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

STATEMENT OF CASH FLOWS
FOR THE HALF YEAR ENDED 31 DECEMBER, 2017
(UNAUDITED)

Particulars	31.12.2017 Amount in BDT		31.12.2016 Amount in BDT
Cash Flows from Operating Activities:	**(52,872,543)**		**397,562,137**
Collections from Turnover and Other Income	2,202,788,331		1,466,057,882
Payments for Costs and Expenses	(1,925,745,510)		(791,643,884)
Income Tax Paid and/or Deducted	(329,915,364)		(276,851,861)
Cash Flows from Investing Activities:	**(2,848,575)**		**(7,865,343)**
Acquisition of Fixed Assets	(1,777,154)		(6,577,861)
Sales Proceeds of Fixed Asset	247,000		556,011
Investment in Marketable Securities	-		-
Fixed Deposit	(1,318,422)		(1,843,493)
Cash Flows from Financing Activities:	**114,419,301**		**(123,909,938)**
Bank Interest & other charges paid	(2,562,307)		(6,541,727)
Loans Received/(Paid)	117,641,552		(117,265,276)
Gratuity Paid	(625,168)		(71,208)
Dividend Paid	(34,776)		(31,727)
Net Increase/(Decrease) in Cash & Cash equivalents during the period	**58,698,182**		**265,786,856**
Cash at the Beginning of the Period	234,473,700		76,824,199
Cash at the End of the Period	**293,171,882**		**342,611,055**
Operating Cash Flow Per Share	**(3.77)**		**28.37**

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Company Secretary

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KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE HALF YEAR ENDED 31 DECEMBER, 2017

Amount in Taka

Particulars	Ordinary Share Capital		Retained Earnings		Reserve		Total	
	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016	31.12.2017	31.12.2016
Opening balance	121,875,000	101,562,500	308,728,143	219,898,591	7,143,605	7,143,605	437,746,748	328,604,696
Net Profit after Tax	-		146,795,613	119,298,302			146,795,613	119,298,302
Stock Dividend		20,312,500	(10,156,250)	-			(10,156,250)	20,312,500
Cash Dividend	-	-	(20,312,500)	(30,468,750)	-	-	(20,312,500)	(30,468,750)
Balance at 30 June	**121,875,000**	**121,875,000**	**425,055,006**	**308,728,143**	**7,143,605**	**7,143,605**	**554,073,611**	**437,746,748**
Net Profit after Tax			72,350,814	68,084,647			72,350,814	68,084,647
15% Stock Dividend	18,281,250		(18,281,250)	(20,312,500)			-	(20,312,500)
15% Cash Dividend			(18,281,250)	(10,156,250)			(18,281,250)	(10,156,250)
Balance at December 31	**140,156,250**	**121,875,000**	**460,843,319**	**346,344,040**	**7,143,605**	**7,143,605**	**608,143,175**	**475,362,645**
Number of Ordinery Shares							**14,015,625**	**12,187,500**
Face Value per share							**10.00**	**10.00**
Net Asset Value (NAV) Per Share							**43.39**	**39.00**
Restated Net Asset Value (NAV) Per Share							**43.39**	**33.92**

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