KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
STATEMENT OF FINANCIAL POSITION
AS AT 31 MARCH, 2018
(UNAUDITED)

Particulars	31.03.2018 Amount in BDT	30.06.2017 Amount in BDT
ASSETS		
Non-Current Assets	**297,908,511**	**319,993,892**
Property, Plant and Equipment	292,550,211	312,849,492
Goodwill	5,358,300	7,144,400
Current Assets	**1,828,983,032**	**1,210,815,848**
Inventories	901,207,349	478,086,813
Sundry Debtors	725,200	2,167,018
Advances, Deposits and Prepayments	466,547,969	315,975,211
Fixed Deposit with Banks	30,086,724	28,680,149
Investment in Marketable Securities	147,546,216	147,542,355
Inter Project Current Account	3,608,166	3,890,602
Cash and Cash Equivalents	279,261,409	234,473,700
TOTAL ASSETS	**2,126,891,543**	**1,530,809,740**
EQUITY AND LIABILITIES		
Shareholders' Equity	**643,218,603**	**554,073,602**
Share Capital	140,156,250	121,875,000
Reserves	7,143,605	7,143,605
Retained Earnings	495,918,748	425,054,997
Non-Current Liabilities	**367,387,978**	**371,887,995**
Provision for Gratuity	16,104,167	16,780,235
Bank Loan	326,089,784	326,089,784
Deferred Tax Liability	25,194,027	29,017,977
Current Liabilities	**1,116,284,963**	**604,848,142**
Short Term Loan	142,777,053	30,888,539
Sundry Creditors	422,473,323	404,740,938
Accrued Liabilities	535,673,611	155,485,384
Dividend Payable	15,360,975	13,733,281
TOTAL EQUITY AND LIABILITIES	**2,126,891,543**	**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	**45.89**	**45.46**
Restated Net Asset Value (NAV) Per Share	**45.89**	**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 THIRD QUARTER ENDED 31 MARCH, 2018
(UNAUDITED)

Particulars	July'17-March'18 Amount in BDT	July'16-March'17 Amount in BDT	Jan'18-Mar'18 Amount in BDT	Jan'17-Mar'17 Amount in BDT
Net Sales Revenue	2,870,447,513	2,180,372,491	963,645,094	714,314,609
Less: Cost of Goods Sold	2,357,625,100	1,656,096,715	792,132,944	517,495,958
Gross Profit	**512,822,413**	**524,275,776**	**171,512,150**	**196,818,651**
Less: Operating Expenses	**357,035,033**	**388,317,850**	**121,114,447**	**164,513,134**
General & Admn. Overhead	45,004,392	45,822,109	14,575,524	16,736,288
Selling & Dist. Overhead	312,030,641	342,495,741	106,538,923	147,776,846
Profit from Operation	**155,787,380**	**135,957,926**	**50,397,703**	**32,305,517**
Financial Expenses	(4,758,492)	(7,239,075)	(2,196,185)	(697,348)
Amortization of Goodwill	(1,786,100)	(1,587,644)	(595,367)	(396,911)
Other Income	1,818,103	3,272,522	1,189,531	799,702
Net Profit before W.P.P.F. & Income Tax	**151,060,891**	**130,403,729**	**48,795,682**	**32,010,960**
Workers' Profit Participation Fund	(7,193,376)	(6,209,701)	(2,323,604)	(1,524,331)
Net Profit before Income Tax	**143,867,515**	**124,194,027**	**46,472,078**	**30,486,628**
Income Tax Provision	(37,765,223)	(32,600,932)	(12,198,921)	(8,002,740)
Deferred Tax Income/(Expenses)	1,323,949	(638,256)	802,270	386,304
Net Profit after Income Tax	**107,426,241**	**90,954,839**	**35,075,427**	**22,870,192**
Earning Per Share(EPS)	**7.66**	**7.46**	**2.50**	**1.88**
Diluted Earning per Share (EPS)	**7.66**	**6.49**	**2.50**	**1.63**

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KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED
TEJGAON INDUSTRIAL AREA, DHAKA-1208
STATEMENT OF CASH FLOWS
FOR THE THIRD QUARTER ENDED 31 MARCH, 2018
(UNAUDITED)

Particulars	July'17-Mar'18 Amount in BDT	July'16-Mar'17 Amount in BDT
A. Cash Flow from Operating Activities:		
Cash Received from Customers	3,318,127,507	2,180,372,491
Cash Paid to Suppliers	(2,854,743,819)	(1,320,041,011)
Cash Generated from Operation	**463,383,688**	**860,331,480**
Payment for AIT	(506,280,893)	(420,630,101)
Net Cash Generated by Operating Activities	**(42,897,205)**	**439,701,379**
B. Cash Flow from Investing Activities:		
Acquisition of Property, Plant & Equipment	(1,865,154)	(10,623,827)
Investment in Fixed deposit	(1,406,574)	(1,951,205)
Investment in Marketable Security		(3,348)
Proceeds from sale of Property, Plant & Equipment	247,000	556,011
Net Cash Used in Investing Activities	**(3,024,728)**	**(12,022,369)**
C. Cash Flow from Financing Activities:		
Payment of Loan	-	(244,727,649)
Proceeds from short term loan	111,888,513	
Bank Interest & Others Paid	(4,758,492)	(7,239,075)
Dividend Paid	(17,158,317)	(10,237,769)
Dividend Received	1,414,005	
Gratuity Payment	(676,068)	(369,406)
Net Cash Used in Financing Activities	**90,709,641**	**(262,573,899)**
Net Increase/(Decrease) in Cash & Cash equivalents (A+B+C)	**44,787,708**	**165,105,111**
Cash & Cash Equivalent at the beginning of the year	234,473,700	76,824,199
Cash & Cash Equivalent at the end of the year	**279,261,409**	**241,929,311**
Operating Cash Flow Per Share	(3.06)	31.37

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AMARSTOCK

KOHINOOR CHEMICAL COMPANY (BANGLADESH) LIMITED

STATEMENT OF CHANGES IN EQUITY

FOR THE THIRD QUARTER ENDED 31 MARCH, 2018

Amount in Taka

Particulars	Ordinary Share Capital		Retained Earnings		Reserves		Total	
	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017	31.03.2018	31.03.2017
Opening balance	101,562,500	101,562,500	308,728,143	219,898,591	7,143,605	7,143,605	417,434,248	328,604,696
Net Profit after Tax			146,795,613	119,298,302			146,795,613	119,298,302
Cash Dividend			(10,156,250)	(30,468,750)			(10,156,250)	(30,468,750)
Stock Dividend	20,312,500	-	(20,312,500)	-	-	-	-	-
Balance at 30 June	**121,875,000**	**101,562,500**	**425,055,006**	**308,728,143**	**7,143,605**	**7,143,605**	**554,073,611**	**417,434,248**
Net Profit after Tax			107,426,242	90,954,839			107,426,242	90,954,839
Cash Dividend	-		(18,281,250)	(10,156,250)			(18,281,250)	(10,156,250)
Stock Dividend	18,281,250	20,312,500	(18,281,250)	(20,312,500)			-	-
Balance at March 31	**140,156,250**	**121,875,000**	**495,918,748**	**369,214,232**	**7,143,605**	**7,143,605**	**643,218,603**	**498,232,837**
Number of Ordinery Shares							14,015,625	12,187,500
Face Value per share							10.00	10.00
Net Asset Value (NAV) Per Share							45.89	40.88
Restated Net Asset Value (NAV) Per Share							45.89	35.55

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