

**KAY & QUE (BANGLADESH) LTD.**

Anchor Tower 108 Bir Uttam C. R. Dutta Road, Dhaka-1205

**BALANCE SHEET (Un-Audited)**

AS AT MARCH 31, 2012

BDT in ' 000

SL	PARTICULARS	As on 31-03-2012	As on 31-12-2011
1	<b>SOURCES OF FUND:</b>		
A)	<b>SHARE HOLDERS FUND:</b>		
	Share Capital	49,025	49,025
	Reserve & Surplus	1,823	2,555
	<b>Sub-Total (A)</b>	<b>50,848</b>	<b>51,580</b>
B)	<b>LOAN FUND:</b>		
	Other Loan/Inter Unit Fund	126,335	125,342
	<b>Sub-Total (B)</b>	<b>126,335</b>	<b>125,342</b>
	<b>Total (A+B)</b>	<b>177,184</b>	<b>176,922</b>
2	<b>APPLICATION OF FUND</b>		
C)	<b>FIXED ASSETS ( Cost less Depreciation)</b>	<b>86,634</b>	<b>88,361</b>
D)	<b>INVESTMENT</b>	<b>4,243</b>	<b>2,818</b>
E)	<b>CURRENT ASSETS:</b>		
	Inventories	63,987	91,077
	Sundry Debtors	41,026	37,151
	Cash & Bank Balances	1,856	1,708
	Advance, Deposit & Prepayments	44,973	47,731
		<b>151,842</b>	<b>177,667</b>
	Less: Current Liabilities	(68,682)	(95,071)
	<b>Net Current Assets</b>	<b>83,160</b>	<b>82,596</b>
F)	Preliminary & Deferred Expenses	3,147	3,147
	<b>Total (C+D+E+F) Taka</b>	<b>177,184</b>	<b>176,922</b>
	<b>Net Assets Value</b>	<b>10.37</b>	<b>10.52</b>

Statement of Changes in Shareholders Equity (Un-Audited)  
For the Year Ended March 31, 2012

BDT in ' 000

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on January 1st 2012	49,025	2,555	51,580
Net Profit/(Loss) for the quarter after Tax and Provision	-	(732)	(732)
<b>Balance as on March 31, 2012</b>	<b>49,025</b>	<b>1,823</b>	<b>50,848</b>
Opening Balance as on January 1st 2011	46,691	2,436	49,127
Net Profit/(Loss) for the quarter after Tax and Provision	-	373	373
<b>Balance as on March 31, 2011</b>	<b>46,691</b>	<b>2,809</b>	<b>49,499</b>

Trading and Profit & Loss Account (Un-Audited)  
For the period from January to March, 2012

BDT in ' 000

Particulars	31-Mar-12	31-Mar-11
Net Sales	46,508	37,498
Less: Cost and Expenses:		
Cost of Goods Sold	38,935	30,053
Salary & Allowance	1,855	1,733
Other Administrative Exp.	2,385	2,322
Selling & Marketing Exp.	1,281	898
Financial Exp.	3,061	1,978
	<b>47,518</b>	<b>36,983</b>
<b>PROFIT/(LOSS) BEFORE TAX</b>	<b>(1,009)</b>	<b>514</b>
Less: Income Tax Provision	(278)	141
<b>Net Profit after Tax</b>	<b>(732)</b>	<b>373</b>
Add: Accumulated Profit/Loss	2,555	2,436
Net Profit / (Loss) Transferred	1,823	2,809
<b>Earning Per Share</b>	<b>(0.15)</b>	<b>0.76</b>

Statement of Cash Flow (Un-Audited)  
For the period from January to March 2012

BDT in ' 000

Sl#	PARTICULARS	31-Mar-12	31-Mar-11
A)	<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
	Collection from turnover & others	53,198	93,606
	Payment for cost and expenses	(38,683)	(73,901)
	Income Tax paid & Deduction at Sources	(853)	(976)
	Interest on Cash Credit & Lease Finance	1,752	(1,805)
	<b>Net Cash Flow from operating Activities</b>	<b>15,415</b>	<b>16,924</b>
B)	<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
	Purchase of Fixed Assets	(300)	(926)
	Investment in Shares	-	(14)
	Inter Company/Unit Loans	1,950	4,986
	Payment to Creditors	(531)	-
	<b>Net Cash Flow from Investing Activities</b>	<b>1,119</b>	<b>4,046</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
	Dividend Paid/Receipt	457	46
	Repayment of Term Loan	(6,262)	(3,069)
	Cash Credit/LIM	(10,582)	(19,393)
	<b>Net Cash Flow From Financing Activities</b>	<b>(16,386)</b>	<b>(22,416)</b>
	Net Cash inflow /(Outflow) for the year (A+B+C)	147	(1,446)
	Cash and Bank Balances at opening	1,708	2,410
	Cash and Bank Balances at closing	1,856	964
	<b>Net operating Cash Flow per Shares</b>	<b>3.14</b>	<b>36.25</b>
	Face Vale per share	10.00	100.00

  
 Head of Finance

  
 Company Secretary

  
 Managing Director