

**KAY & QUE (BANGLADESH) LTD.**  
**BALANCE SHEET (Un-Audited)**  
**AS AT MARCH 31, 2010**

Amount in BDT ' 000

Sl#	Particulars	Notes					Total as on	As on
			UNIT-I	UNIT-II	Pesticide	CNG	31-03-10	31-12-09
1	<b>Source of Fund:</b>							
A)	Share Holders Fund:							
	Share Capital		44,468	-	-	-	44,468	
	Reserve & Surplus	1	(8,178)	2,949	6,549	2,034	3,354	
	<b>Sub-Total (A)</b>		36,290	2,949	6,549	2,034	47,821	
B)	Loan Fund:							
	Other Loan/Inter Unit Fund	2	24,826	10,336	11,659	53,093	90,914	
	<b>Total (A+B)</b>		61,116	13,285	18,207	55,127	147,736	
2	<b>Application of Fund:</b>							
C)	Fixed Assets							
	At cost -Less Depreciation		33,705	3,149	1,158	60,792	98,804	
D)	Investments:		2,000	193	-	14	2,207	
E)	Current Assets:							
	Inventories	3	58,514	9,815	25,159	-	93,487	
	Sundry Debtors	4	5,660	1,624	10,452	-	17,736	
	Cash & Bank Balances	5	1,047	505	76	640	2,269	
	Advance, Deposit & Prepayments	6	13,002	3,983	3,073	5,297	25,355	
	Inter Unit Fund	7	(6,139)	3,949	7,687	(5,497)	-	
			72,085	19,876	46,447	440	138,847	
	Less: Current Liabilities	8	48,677	9,933	29,397	7,139	95,147	
	<b>Net Current Assets</b>		23,407	9,943	17,049	(6,699)	43,701	
F)	Preliminary & Deferred Expenses		2,004	-	-	1,020	3,024	
	<b>Total (C+D+E+F) Taka</b>		61,116	13,285	18,207	55,127	147,736	

General Manager (Finance)

Managing Director

**Kay & Que (Bangladesh) Ltd.**  
**Statement of Changes in Shareholders Equity (Un-Audited)**  
**For the Year Ended March 31, 2010**


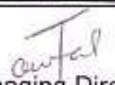
Particulars	Share Capital	Tax Holiday Reserve	Retained Earnings	Total
Balance as on December 31, 2009	44,467,500	-	2,589,520	47,057,020
Net Profit for the period from January to March 2010	-	-	764,458	764,458
<b>Balance as on March 31, 2010</b>	<b>44,467,500</b>	<b>-</b>	<b>3,353,978</b>	<b>47,821,478</b>
Balance as on December 31, 2008	42,350,000	731,909	1,799,621	44,881,530
Net Profit for the period from January to March 2009	-	-	275,969	275,969
<b>Balance as on March 31, 2009</b>	<b>42,350,000</b>	<b>731,909</b>	<b>2,075,590</b>	<b>45,157,499</b>

General Manager (Finance)

Managing Director


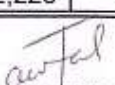
**Kay & Que (Bangladesh) Limited**  
**Profit & Loss Account (Un-audited)**  
**For the Period from January to March 2010**

Particulars	31-03-10	31-03-09
Sales & Other Revenue	58,691	31,857
Less: Cost of Goods Sold	52,208	27,649
Gross Profit/(Loss)	6,483	4,208
Less: Admin, Fin. & Selling Expenses:		
Salary & Allowances	1,942	1,247
Operational & Admin. Expenses	1,792	787
Selling Expenses	970	758
Financing Charges	1,015	1,139
Total Expenses	5,719	3,932
<b>Profit/(Loss) for the Period</b>	<b>764</b>	<b>276</b>
Accumulated Profit/(Loss)	2,975	1,800
Net Profit/(Loss) Transferred	3,740	2,076


  
 General Manager (Finance)
 Managing Director

**KAY & QUE (BANGLADESH) LTD.**  
**Statement of Cash Flow (Un-Audited)**  
**For First Quarter Ended March 31, 2010**

Sl#	Particulars	31-03-10	31-03-09
A)	<b>Cash Flow from Operating Activities:</b>		
	Collection from turnover & others	52,941	32,557
	Payment for cost and expenses	(30,515)	(26,442)
	Interest on Cash Credit & Lease Finance	(1,961)	(1,139)
	Net Cash Flow from operating Activities	20,465	4,976
B)	<b>Cash Flow from Investing Activities:</b>		
	Purchase of Fixed Assets	(11)	-
	Investment in CNG Project	-	(5,267)
	Net Cash Flow from Investing Activities	(11)	(5,267)
C)	<b>Cash Flow from Finance Activities:</b>		
	Inter Company Loan	(5,528)	3,500
	Cash Credit	(14,984)	(3,276)
	Dividend paid	-	-
	Net Cash Flow From Financing Activities	(20,512)	224
	Net Cash inflow /(Outflow) for the year (A+B+C)	(58)	(67)
	Cash and Bank Balances at opening	2,284	1,114
	Cash and Bank Balances at closing	2,226	1,047


  
 General Manager (Finance)
 Managing Director