

**KAY & QUE (BANGLADESH) LTD.**Anchor Tower 108 Bir Uttam C. R. Dutta Road, Dhaka-1205  
Un-Audited Accounts for 3rd Quarter (July to September) 2011**BALANCE SHEET (UN-AUDITED)**  
As on September 30, 2011

Amount in BDT' 000

Sl#	PARTICULARS	As on 30-09-2011	As on 31-12-2010
1	<b>SOURCES OF FUND:</b>		
	Share Capital	49,025	46,691
	Reserve & Surplus	2,690	2,436
	Loan Term Loans	126,037	122,161
	<b>Total</b>	<b>177,752</b>	<b>171,288</b>
2	<b>APPLICATION OF FUND</b>		
	<b>FIXED ASSETS</b>		
	At cost -Less Depreciation	89,677	93,346
	Investment	5,665	5,665
	<b>CURRENT ASSETS</b>		
	Inventories	92,065	80,987
	Sundry Debtors	33,560	37,750
	Cash & Bank Balances	1,931	2,535
	Advance, Deposit & Prepayments	38,192	33,601
	Inter Unit Fund	-	-
	<b>Total Current Assets</b>	<b>165,748</b>	<b>154,873</b>
	Less: Current Liabilities	(85,902)	(85,295)
	<b>Net Current Assets</b>	<b>79,848</b>	<b>69,578</b>
	Preliminary & Deferred Expenses	2,563	2,698
	<b>Total</b>	<b>177,751</b>	<b>171,287</b>
	Net Asset Value per share	105.49	105.22

**TRADING AND PROFIT & LOSS ACCOUNT (UN-AUDITED)**  
FOR THE PERIOD FROM JULY TO SEPTEMBER, 2011 (Third Quarter)

Amount in BDT' 000

PARTICULARS	Jan-Sep- 2011	Jan-Sep- 2010	Jul-Sep- 2011	Jul-Sep- 2010
<b>Net Sales</b>	<b>126,106</b>	<b>163,734</b>	<b>47,368</b>	<b>68,393</b>
Less: Cost and Expenses:				
Cost of Goods Sold	100,976	144,293	37,666	60,641
Salary & Allowance	5,740	5,020	2,168	2,265
Other Administrative Exp.	7,016	7,065	2,338	2,356
Selling & Marketing Exp.	3,146	2,634	1,148	936
Financial Exp.	6,908	5,428	2,977	2,703
<b>Total Cost and Expenses</b>	<b>123,786</b>	<b>164,441</b>	<b>46,297</b>	<b>68,901</b>
<b>PROFIT/(LOSS) BEFORE TAX</b>	<b>2,320</b>	<b>(707)</b>	<b>1,071</b>	<b>(508)</b>
Less: Income Tax Provision	638	-	295	-
<b>Net Profit after Tax</b>	<b>1,682</b>	<b>(707)</b>	<b>776</b>	<b>(508)</b>
Add: Accumulated Profit/Loss	3,342	367	3,342	2,975
<b>Net Profit / (Loss) Transferred</b>	<b>5,024</b>	<b>(340)</b>	<b>4,118</b>	<b>2,467</b>
Earning Per Share	3.43	(1.51)	1.58	(1.09)

**KAY & QUE (BANGLADESH) LTD.****STATEMENT OF CASH FLOW (Un-Audited)**  
FOR THE PERIOD FROM JANUARY TO SEPTEMBER, 2011

Amount in BDT' 000

Sl#	PARTICULARS	30-09-2011	30-09-2010
A)	<b>CASH FLOW FROM OPERATING ACTIVITIES (NOTE-17)</b>		
	Collection from turnover & others	132,693	135,725
	Payment for cost and expenses	(106,486)	(115,662)
	Interest on Cash Credit & Lease Finance	(6,908)	(4,508)
	Income Tax Paid and Deducted	(838)	(976)
	<b>Net Cash Flow from operating Activities</b>	<b>18,461</b>	<b>14,580</b>
B)	<b>CASH FLOW FROM INVESTING ACTIVITIES</b>		
	Purchase of Fixed Assets	(2,485)	(1,955)
	Investment in Shares	-	(14)
	<b>Net Cash Flow from Investing Activities</b>	<b>(2,485)</b>	<b>(1,969)</b>
C)	<b>CASH FLOW FROM FINANCING ACTIVITIES</b>		
	Inter Company Loan	11,422	3,858
	Inter Unit Fund	(176)	5,425
	Dividend Received/Paid	-	17
	Cash Credit/LIM	(27,826)	(21,432)
	<b>Net Cash Flow From Financing Activities</b>	<b>(16,580)</b>	<b>(12,132)</b>
	Net Cash inflow /(Outflow) for the period (A+B+C)	(604)	479
	Cash and Bank Balances at opening	2,535	2,284
	<b>Cash and Bank Balances at closing</b>	<b>1,931</b>	<b>2,763</b>
	Net Operating cash Flow per Share	37,655	31,226

**Statement of Changes in Shareholders Equity (Un-Audited)**  
For the Period from January to September, 2011

Amount in BDT' 000

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on January 1st 2011	46,691	2,436	49,127
Net Profit/(Loss) for January to September 2011 after Tax and Provisions	-	1,682	1,682
Stock Dividend for the year 2010	2,335	(2,335)	-
<b>Balance as on September 30, 2011</b>	<b>49,025</b>	<b>1,784</b>	<b>50,809</b>
Opening Balance as on January 1st 2010	44,468	2,590	47,057
Net Profit/(Loss) for January to September 2010 after Tax and Provisions	-	(707)	(707)
Stock Dividend for the year 2009	2,223	(2,223)	-
<b>Balance as on September 30, 2010</b>	<b>46,691</b>	<b>(340)</b>	<b>46,350</b>

  
Executive Director, Finance  
Company Secretary  
Managing Director