



# KAY & QUE (BANGLADESH) LTD.

Anchor Tower, 108, Bir Uttam C.R. Dutta Road, Dhaka-1205  
T: +88 02 58610012-8, 58610027, 9660424, F: +880 9662734  
E: info@kayandque.com, W: www.kayandque.com

## STATEMENT OF FINANCIAL POSITION AS ON MARCH 31, 2023

| Particulars                         | Amount in BDT      |                    |
|-------------------------------------|--------------------|--------------------|
|                                     | 31-Mar-23          | 30-Jun-22          |
| <b>ASSETS:</b>                      |                    |                    |
| <b>Non-Current Assets</b>           | <b>500,397,457</b> | <b>501,608,662</b> |
| Property, Plant & Equipment         | 489,548,484        | 489,488,535        |
| Investment                          | 10,848,973         | 12,120,127         |
| <b>Current Assets</b>               | <b>153,481,753</b> | <b>140,341,918</b> |
| Inventories                         | 2,789,990          | 2,789,990          |
| LC In Transit                       | -                  | 1,955,125          |
| Accounts and Others Receivable      | 64,789,624         | 58,750,771         |
| Advance, Deposit & Prepayments      | 80,489,996         | 73,364,257         |
| Cash & Cash Equivalents             | 5,412,142          | 3,481,775          |
| <b>Total Assets</b>                 | <b>653,879,210</b> | <b>641,950,579</b> |
| <b>EQUITY AND LIABILITIES:</b>      |                    |                    |
| <b>Shareholders Equity</b>          | <b>383,313,083</b> | <b>380,077,521</b> |
| Share Capital                       | 51,476,560         | 51,476,560         |
| Revaluation Reserve                 | 441,279,541        | 441,279,541        |
| Fair Value Reserve                  | 4,761,835          | 4,761,835          |
| Retained Earnings                   | (114,204,853)      | (117,440,415)      |
| <b>Current Liabilities</b>          | <b>270,566,127</b> | <b>261,873,058</b> |
| Trade Payable                       | 6,469,007          | 8,821,394          |
| Short Term Loan                     | 49,801,019         | 36,860,706         |
| Provision for expenses              | 9,177,445          | 8,752,227          |
| Unclaimed Dividend                  | 2,713,622          | 5,108,002          |
| Workers Profit Participation Fund   | 3,962,115          | 3,663,743          |
| Income Tax Provision                | 20,684,660         | 20,140,450         |
| Associates/Others loan              | 177,758,259        | 178,526,535        |
| <b>Total Equity and Liabilities</b> | <b>653,879,210</b> | <b>641,950,578</b> |
| <b>Net Assets Value Per Share</b>   | <b>74.46</b>       | <b>76.98</b>       |

## STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE QUARTER ENDED 31<sup>ST</sup> MARCH, 2023

| Particulars                            | Amount in BDT                                      |  |  |  |
|--|--|--|--|--|
|  | Year to Date                                       |  | 3rd Quarter  |  |
|  | 1 <sup>st</sup> Jul' 22 - 31 <sup>st</sup> Mar '23 | 1 <sup>st</sup> Jul '21 - 31 <sup>st</sup> Mar '22 | 1 <sup>st</sup> Jul' 23 - 31 <sup>st</sup> Mar' 23 | 1 <sup>st</sup> Jul' 22 - 31 <sup>st</sup> Mar' 22 |
| Sales Revenue                          | 80,125,943   | 73,529,941   | 22,049,539   | 35,748,664   |
| <b>Less: Cost of Sales</b>             | <b>76,678,207</b>                                  | <b>70,033,899</b>                                  | <b>22,256,824</b>                                  | <b>33,648,335</b>                                  |
| <b>Gross Profit</b>                    | <b>3,447,736</b>                                   | <b>3,496,042</b>                                   | <b>(207,285)</b>                                   | <b>2,100,329</b>                                   |
| <b>Less: Operating Expenses</b>        |  |  |  |  |
| Administrative Expense                 | 8,780,230  | 7,687,286  | 2,973,193  | 2,969,126  |
| Selling & Marketing Expense            | 232,490  | 527,623  | -  | 133,221  |
| <b>Total Operating Expense</b>         | <b>9,012,720</b>                                   | <b>8,214,909</b>                                   | <b>2,973,193</b>                                   | <b>3,102,347</b>                                   |
| <b>Operating Profit / (Loss)</b>       | <b>(5,564,984)</b>                                 | <b>(4,718,867)</b>                                 | <b>(3,180,478)</b>                                 | <b>(1,002,018)</b>                                 |
| <b>Non Operating Income/ (Expense)</b> |  |  |  |  |
| Dividend Income                        | 1,435,152  | 1,444,835  | 1,427,955  | 1,427,955  |
| Rental & Others Income                 | 9,509,686  | 9,499,625  | 3,165,168  | 3,165,168  |
| Financial Expenses                     | (2,840,205)  | (1,536,748)  | (659,389)  | (431,522)  |
| <b>Total Non- Operating Income:</b>    | <b>8,104,632</b>                                   | <b>9,407,712</b>                                   | <b>3,933,735</b>                                   | <b>4,161,601</b>                                   |
| <b>Profit / (Loss) before WPPF</b>     | <b>2,539,648</b>                                   | <b>4,688,844</b>                                   | <b>753,257</b>                                     | <b>3,159,583</b>                                   |
| Less: WPPF                             | 120,936  | 223,278  | 35,869   | 150,456  |
| <b>Profit / (Loss) after WPPF</b>      | <b>2,418,712</b>                                   | <b>4,465,566</b>                                   | <b>717,387</b>                                     | <b>3,009,127</b>                                   |
| Less: Income Tax Provision             | 544,210  | 1,004,752  | 161,412  | 677,053  |
| <b>Profit / (Loss) after Tax</b>       | <b>1,874,502</b>                                   | <b>3,460,814</b>                                   | <b>555,975</b>                                     | <b>2,332,073</b>                                   |
| <b>Earning Per Share</b>               | <b>0.36</b>  | <b>0.69</b>  | <b>0.11</b>  | <b>0.46</b>  |

## STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

| Particulars  | Amount in BDT     |                     |                    |                      |                    |
|--|-------------------|---------------------|--------------------|----------------------|--------------------|
|  | Share Capital     | Revaluation Reserve | Fair Value Reserve | Retained Earnings    | Total              |
| Balance as on 30 <sup>th</sup> Jun, 2022           | 51,476,560        | 441,279,541         | 4,761,835          | (117,440,415)        | 380,077,521        |
| Net Profit/(Loss) during the year after tax        | -                 | -                   | -                  | 1,874,502            | 1,874,502          |
| Dividend during the Year                           | -                 | -                   | -                  | -                    | -                  |
| Gain/ (Loss) on Marketable Securities (Unrealized) | -                 | -                   | -                  | -                    | -                  |
| Prior year adjustment                              | -                 | -                   | -                  | -                    | -                  |
| <b>Balance as on 31<sup>st</sup> Mar, 2023</b>     | <b>51,476,560</b> | <b>441,279,541</b>  | <b>4,761,835</b>   | <b>(115,565,913)</b> | <b>381,952,023</b> |
| Particulars  | Share Capital     | Revaluation Reserve | Fair Value Reserve | Retained Earnings    | Total              |
| Balance as on 30 <sup>th</sup> Jun, 2021           | 49,025,300        | 441,279,541         | 5,381,609          | (119,445,194)        | 376,241,256        |
| Net Profit/(Loss) during the year after tax        | -                 | -                   | -                  | 3,460,814            | 3,460,814          |
| Dividend during the Year                           | 2,451,265         | -                   | -                  | -                    | 2,451,265          |
| Prior year adjustment                              | -                 | -                   | -                  | (259,032)            | (259,032)          |
| <b>Balance as on 31<sup>st</sup> Mar, 2022</b>     | <b>51,476,565</b> | <b>441,279,541</b>  | <b>5,381,609</b>   | <b>(116,243,412)</b> | <b>381,894,302</b> |

## STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31<sup>ST</sup> MARCH, 2023

| Particulars  | Amount in BDT                                      |  |  |  |
|--|--|--|--|--|
|  | Half Yearly  |  | 2nd Quarter  |  |
|  | 1 <sup>st</sup> Jul' 22 - 31 <sup>st</sup> Mar '23 | 1 <sup>st</sup> Jul '21 - 31 <sup>st</sup> Mar '22 | 1 <sup>st</sup> Jul' 23 - 31 <sup>st</sup> Mar' 23 | 1 <sup>st</sup> Jul' 22 - 31 <sup>st</sup> Mar' 22 |
| <b>CASH FLOW FROM OPERATING ACTIVITIES:</b>        |  |  |  |  |
| Collection from turnover & others                  | 83,596,776   | 108,727,326  | 30,789,768   | 36,150,536   |
| Payment or cost and expenses                       | (83,338,489)                                       | (104,331,797)                                      | (24,856,124)                                       | (33,648,335)                                       |
| <b>Net Cash Flow from operating Activities (A)</b> | <b>258,287</b>                                     | <b>4,395,529</b>                                   | <b>5,933,644</b>                                   | <b>2,502,201</b>                                   |
| <b>CASH FLOW FROM INVESTING ACTIVITIES:</b>        |  |  |  |  |
| Dividend Receipt                                   | 1,435,152  | 1,444,835  | 1,427,955  | 1,427,955  |
| Advance for Work & Others                          | (6,700,521)  | (2,129,260)  | (8,246,163)  | 5,747,538  |
| Proceed from Associate/unit loan                   | (768,276)  | 12,289,345   | (6,548,170)  | 1,395,500  |
| <b>Net Cash Flow from investing Activities (B)</b> | <b>(6,033,646)</b>                                 | <b>11,604,920</b>                                  | <b>(13,366,378)</b>                                | <b>8,570,993</b>                                   |
| <b>CASH FLOW FROM FINANCING ACTIVITIES:</b>        |  |  |  |  |
| Dividend paid                                      | (2,394,380)  | (8,025,535)  | (1,441,465)  | (8,025,535)  |
| Financial Charge                                   | (2,840,205)  | (1,536,748)  | (659,389)  | (431,522)  |
| Proceed from bank loan                             | 12,940,313   | (3,784,669)  | 10,846,797   | 37,360   |
| <b>Net Cash Flow from financing Activities (C)</b> | <b>7,705,727</b>                                   | <b>(13,346,952)</b>                                | <b>8,745,943</b>                                   | <b>(8,419,697)</b>                                 |
| <b>Net Cash in Flow for the year (A+B+C)</b>       | <b>1,930,368</b>                                   | <b>2,653,497</b>                                   | <b>1,313,209</b>                                   | <b>2,653,497</b>                                   |
| Cash and Bank Balance at Opening                   | 3,481,775  | 3,997,817  | 4,098,933  | 3,997,817  |
| <b>Cash and Bank Balances at Closing</b>           | <b>5,412,143</b>                                   | <b>6,651,314</b>                                   | <b>5,412,142</b>                                   | <b>6,651,314</b>                                   |
| <b>Net Operating Cash Flow per Share</b>           | <b>0.05</b>  | <b>0.87</b>  | <b>1.15</b>  | <b>0.50</b>  |

Sd/- Managing Director      Sd/- Director      Sd/- Chief Financial Officer      Sd/- Company Secretary

The details of the published 3<sup>rd</sup> quarterly financial statements are available in the website of the company. The address of the website is : [www.kayandque.com](http://www.kayandque.com)