

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

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**STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEP 30, 2023**

Particulars	30-Sep-23	30-Jun-23
<b>ASSETS:</b>		
<b>Non-Current Assets</b>	<b>510,172,332</b>	<b>510,516,082</b>
Property, Plant & Equipment	487,623,232	487,966,982
Investment	22,549,100	22,549,100
<b>Current Assets</b>	<b>191,646,905</b>	<b>182,654,625</b>
Inventories	4,589,006	4,097,254
Accounts and Others Receivable	64,205,218	60,620,807
Advances, Deposits & Prepayments	96,565,356	94,812,842
Advance Income Tax (AIT)	22,123,602	22,123,602
Cash & Cash Equivalents	4,163,722	1,000,119
<b>TOTAL ASSETS</b>	<b>701,819,237</b>	<b>693,170,706</b>
<b>EQUITY AND LIABILITIES</b>		
<b>Shareholders Equity</b>	<b>392,205,713</b>	<b>393,440,544</b>
Share Capital	51,476,560	51,476,560
Revaluation Reserve	441,279,541	441,279,541
Fair Value Reserve	16,461,517	16,461,517
Retained Earnings	(117,011,905)	(115,777,074)
<b>Current Liabilities</b>	<b>309,613,523</b>	<b>299,730,161</b>
Creditor for Goods	6,103,405	7,956,137
Short Term Bank Loan	80,122,017	75,386,105
Creditor for Expenses	9,368,394	8,293,176
Unclaimed Dividend	4,846,810	3,302,513
Workers Participation and Welfare Fund	3,699,226	3,614,688
Associates/Others Loan	186,378,409	182,341,851
Provision for Income Tax	19,095,262	18,835,690
<b>TOTAL EQUITY AND LIABILITIES</b>	<b>701,819,237</b>	<b>693,170,706</b>
<b>Net Assets Value Per Share</b>	<b>76.19</b>	<b>76.43</b>

The annexed notes 1 to 32 form an integral part of the financial statements.

**STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Particulars	30-Sep-23	30-Sep-22
<b>Sales Revenue</b>	<b>43,150,254</b>	<b>32,644,611</b>
Less: Cost of Sales	41,298,082	30,612,302
<b>Gross Profit/ (Loss)</b>	<b>1,852,172</b>	<b>2,032,309</b>
General & Administrative Expenses	2,774,578	3,073,164
Selling & Marketing Expenses	-	232,490
Financial Expenses	1,087,804	918,000
<b>Total Operating Expense</b>	<b>3,862,382</b>	<b>4,223,654</b>
<b>Operating Profit / (Loss)</b>	<b>(2,010,210)</b>	<b>(2,191,345)</b>
<b>Non Operating Income/(Expense):</b>		
Dividend Income	-	7,197
Rental Income	2,496,000	3,173,768
Others Income	111,699	-
<b>Total Non- Operating Income:</b>	<b>2,607,699</b>	<b>3,180,964</b>
<b>Profit / (Loss) before WPWF</b>	<b>597,489</b>	<b>989,620</b>
Less: Workers Participation and Welfare Fund	28,452	47,125
<b>Profit / (Loss) after WPWF</b>	<b>569,037</b>	<b>942,495</b>
Less: Income Tax Provision	259,572	214,953
<b>Net Profit / (Loss) after Tax</b>	<b>309,466</b>	<b>727,541</b>
Gain/(Loss) on Marketable Securities	-	(87,473)
(Unrealized)	<b>309,466</b>	<b>640,069</b>
<b>Earning Per Share</b>	<b>0.06</b>	<b>0.14</b>

The annexed notes 1 to 32 form an integral part of the financial statements.

**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED SEPTEMBER 30, 2022**

For the year ended September 30, 2023

Particulars	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 30 June, 2023	51,476,560	441,279,541	16,461,517	(115,777,074)	393,440,544
Net Profit during the year	-	-	-	309,466	309,466
Dividend Provision 3% for F/Y 2022-23	-	-	-	(1,544,297)	(1,544,297)
Gain/(Loss) on Securities (Unrealized)	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
<b>Balance as on 30 Sep, 2023</b>	<b>51,476,560</b>	<b>441,279,541</b>	<b>16,461,517</b>	<b>(117,011,905)</b>	<b>392,205,713</b>

For the year ended September 30, 2022

Particulars	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st July- 2022	51,476,560	441,279,541	4,761,835	(117,440,415)	380,077,522
Net Profit during the year	-	-	-	727,541	727,541
Gain/Loss on Marketable Securities (Unrealise)	-	-	(87,473)	-	(87,473)
Prior year adjustment	-	-	-	-	-
<b>Balance as on 30 Sep-2022</b>	<b>51,476,560</b>	<b>441,279,541</b>	<b>4,674,362</b>	<b>(116,712,874)</b>	<b>380,717,590</b>

**STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE YEAR ENDED SEPTEMBER 30, 2023**

Particulars	30-Sep-23	30-Sep-22
<b>A) CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Collection from Turnover & Others	42,173,542	23,877,942
Payment & Expenses	(44,942,090)	(27,762,943)
<b>Net Cash Flow from Operating Activities (A)</b>	<b>(2,768,548)</b>	<b>(3,885,001)</b>
<b>B) Cash Flow From Investing Activities:</b>		
Dividend Receipt	-	7,197
Proceed from Advance for Work & Others	(1,752,514)	2,779,177
Proceed from Inter Company/unit Loans Received	4,036,558	2,237,205
<b>Net Cash Flow from Investing Activities (B)</b>	<b>2,284,044</b>	<b>5,023,578</b>
<b>C) Cash Flow from Financing Activities:</b>		
Dividend Paid	-	(952,915)
Proceed from Paid up Capital	-	(918,000)
Proceed from Bank Loan	3,648,109	855,339
<b>Net Cash Flow from Financing Activities (C)</b>	<b>3,648,109</b>	<b>(1,015,576)</b>
<b>Net Cash in Flow/(Outflow) for the year (A+B+C)</b>	<b>3,163,604</b>	<b>123,002</b>
Cash and Bank Balance at Opening	1,000,119	3,481,774
<b>Cash and Bank Balances at Closing</b>	<b>4,163,722</b>	<b>3,604,775</b>
<b>Net Operating Cash Flow per Share</b>	<b>(0.54)</b>	<b>(0.75)</b>

Sd/-

Tabith Awal

Managing Director

Sd/-

Mahbub Anam

Director

Sd/-

Kazi Ekramul Hoque

Chief Financial Officer

Sd/-

Sayed Ahmed

Company Secretary

The details of the published 1<sup>st</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)