

KAY & QUE (BANGL

Particulars 31-Mar-21 30-Jun-20	E: info@kayanuque.com, w: www.kayanuque.com					
Particulars 31-Mar-21 30-Jun-20	STATEMENT OF FINA	NCIAL POSIT	ION AS AT MA	ARCH 31, 202	21	
ASSETS: Non-Current Assets Property, Plant & Equipment 11,342,114 11,342,						
Non-Current Assets			31-Mar-	21 3	30-Jun-20	
Property, Plant & Equipment Investment						
Investment						
Current Assets						
Inventories	Investment		11,342,1	14	11,342,114	
Inventories	Current Assets		114.530.1	85 9	2.976.142	
LC In Transit						
Accounts and Others Receivable Advance, Deposit & Prepayments Cash & Cash Equivalents Total Assets EQUITY AND LIABILITIES: Shareholders Equity Share Capital Revaluation Reserve Retained Earnings Current Liabilities Accounts & Others Payable Accounts & Others Payable Short Term Loan Provision for expenses Workers Profit participation Fund Provision for Dividend Income Tax Provision Associates/Others Ioan Total Equity and Liabilities StateMent Of Profit or Loss & Other Comprehensive income FOR THE YEAR ENDED 31st MARCH, 2021 Amount in BDT Particulars Particulars Accounts (Accounts Sold 66,526,043 71,362,732 39,580,275 26,295,925 Repair Maintenance Repair Mainten					-,,	
Advance, Deposit & Prepayments Cash & Cash Equivalents 1,188,726 2,524,696 Total Assets 617,822,634 597,594,724 EQUITY AND LIABILITIES: Shareholders Equity 377,447,925 376,462,703 Revaluation Reserve 446,661,150 449,025,300 Revaluation Reserve 446,661,150 449,025,300 Revaluation Reserve 446,661,150 449,025,300 Revaluation Reserve 446,661,150 446,661,150 446,661,150 Retained Earnings (118,238,525) (119,223,747) Current Liabilities 240,374,709 221,132,020 Accounts & Others Payable 4,915,902 8,642,512 Short Term Loan 28,636,898 15,378,943 Provision for expenses 6,433,041 5,612,203 Workers Profit participation Fund 10,834,511 10,373,499 Income Tax Provision 22,183,272 21,201,194 Associates/Others Ioan 163,551,798 156,300,798 Total Equity and Liabilities 617,822,634 597,594,724 Net Assets Value Per Share 76,99 76,98 STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31 ST MARCH, 2021 Amount in BDT Particulars Year to Date 3rd Quarter 1" Jul '19 to 31" Mar '21 31" Mar '20 31" Mar	Accounts and Others Receivable	е			30.295.696	
Total Assets	Advance, Deposit & Prepaymen	its				
State Stat	Cash & Cash Equivalents		1,188,7	26	2,524,696	
State Stat	Total Assats		617 922 6	24 50	7 504 724	
Shareholders Equity 377,447,925 376,462,703 Share Capital 49,025,300 49,025,300 49,025,300 446,661,150 446,661,150 446,661,150 446,661,150 (118,238,525) (119,223,747) (119,233,749) (119,233,74			017,022,0		11,554,124	
Share Capital Revaluation Reserve						
Revaluation Reserve 446,661,150 (118,238,525) (119,223,747)						
Retained Earnings			, , , , , ,			
Current Liabilities						
Accounts & Others Payable Short Term Loan Provision for expenses Workers Profit participation Fund Provision for Dividend Provision P	Retained Earnings		(118,238,52	25) (11)	9,223,747)	
Short Term Loan	Current Liabilities		240,374,7	09 22	21,132,020	
Provision for expenses 6,433,041 5,612,203	Accounts & Others Payable		4,915,9	02	8,642,512	
Workers Profit participation Fund 3,819,287 10,373,499 10,373,499 10,000 10,373,499 10,000 10,373,499 10,373,499 10,373,499 10,373,499 10,373,499 10,373,499 103,551,798 156,300,798 156,300,798 156,300,798 156,300,798 156,300,798 157,594,724 156,300,798 157,594,724 156,300,798 157,594,724 156,300,798 157,594,724 156,300,798 157,594,724 156,300,798 157,594,724 156,300,798 157,594,724 156,300,798 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599 157,594,724 157,599	Short Term Loan		28,636,8	98 1	5,378,943	
Provision for Dividend 10,834,511 10,373,499 Income Tax Provision 22,183,272 21,201,194 Associates/Others Ioan 163,551,798 156,300,798 Total Equity and Liabilities 617,822,634 597,594,724 Net Assets Value Per Share 76.99 76.98 Total Equity and Liabilities 617,822,634 597,594,724 Net Assets Value Per Share 76.99 76.98 Total Equity and Liabilities 76.99 76.98 Total Operating Expense 77.904,557 87,410,284 45,271,126 32,077,742 143,118	Provision for expenses		6,433,0	41	5,612,203	
Provision for Dividend 10,834,511 10,373,499 Income Tax Provision 22,183,272 21,201,194 Associates/Others Ioan 163,551,798 156,300,798 Total Equity and Liabilities 617,822,634 597,594,724 Net Assets Value Per Share 76.99 76.98 Total Equity and Liabilities 617,822,634 597,594,724 Net Assets Value Per Share 76.99 76.98 Total Equity and Liabilities 76.99 76.98 Total Operating Expense 77.904,557 87,410,284 45,271,126 32,077,742 143,118	Workers Profit participation Fund	d	3.819.2	87	3.622.871	
Income Tax Provision	' '			1 1		
Associates/Others loan				1 1		
Total Equity and Liabilities Ref Total Equity and Liabilities Total Equity and Liabil				1 1	· · ·	
Net Assets Value Per Share 76.99 76.98						
Particulars	' '					
Particulars						
Amount in BDT Particulars Year to Date 3rd Quarter 1st Jul' 20 to 31st Mar '20 31st Mar '20 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '21 31st Mar '21 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st					INCOME	
1st Jul' 20 to 31st Mar '21 31st Mar '20 31st Mar '21 31st Mar '20 31st	TOK THE TE	AIT LITELD	JI WARON	, 2021	Amount in BDT	
Sales Revenue	Particulars	Year	to Date			
Less: Cost of Goods Sold 66,526,043 71,362,732 39,580,275 26,295,925						
Gross Profit 11,378,514 16,047,552 5,690,851 5,781,817						
Less: Operating Expenses Repair / Maintenance 3,929,491 3,745,287 1,115,027 1,481,554 Depreciation 1,385,133 1,533,443 450,952 498,671 Administrative Expense 11,690,949 14,190,292 4,164,297 5,728,274 Selling & Marketing Expense 750,466 426,232 630,466 69,476 Total Operting Expense 17,756,040 19,895,254 6,360,741 7,777,976 Operating Profit / (Loss) (6,377,526) (3,847,703) (669,890) (1,996,159) Non Operating Income/ (Expense) Dividend Income 863,315 1,432,285 856,773 1,427,955 Rental & Others Income 11,105,841 8,256,960 3,165,168 2,752,320 Financial Expenses (1,469,902) (1,881,519) (297,049) (497,241)	Less: Cost of Goods Sold	66,526,043	71,362,732	39,580,275	26,295,925	
Repair / Maintenance 3,929,491 3,745,287 1,115,027 1,481,554		11,378,514	16,047,552	5,690,851	5,781,817	
Administrative Expense		3,929,491	3,745,287	1,115,027	1,481,554	
Selling & Marketing Expense 750,466 426,232 630,466 69,476 Total Operting Expense 17,756,040 19,895,254 6,360,741 7,777,976 Operating Profit / (Loss) (6,377,526) (3,847,703) (669,890) (1,996,159) Non Operating Income/ (Expense) Dividend Income 863,315 1,432,285 856,773 1,427,955 Rental & Others Income 11,105,841 8,256,960 3,165,168 2,752,320 Financial Expenses (1,469,902) (1,881,519) (297,049) (497,241)	Depreciation	1,385,133	1,533,443	450,952	498,671	
Total Operting Expense 17,756,040 19,895,254 6,360,741 7,777,976 Operating Profit / (Loss) (6,377,526) (3,847,703) (669,890) (1,996,159) Non Operating Income/ (Expense) Dividend Income 863,315 1,432,285 856,773 1,427,955 Rental & Others Income 11,105,841 8,256,960 3,165,168 2,752,330 Financial Expenses (1,466,902) (1,881,519) (297,049) (497,241)						
Operating Profit / (Loss) (6,377,526) (3,847,703) (669,890) (1,996,159) Non Operating Income/ (Expense) 863,315 1,432,285 856,773 1,427,955 Rental & Others Income 11,105,841 8,256,960 3,165,168 2,752,320 Financial Expenses (1,466,902) (1,881,519) (297,049) (497,241)						
Non Operating Income/ (Expense) B63,315 1,432,285 856,773 1,427,955 Point Income 11,105,841 8,256,960 3,165,168 2,752,320 Financial Expenses (1,466,902) (1,881,519) (297,049) (497,241)	Total Operting Expense	17,750,040	19,090,204	0,300,741	1,111,910	
Dividend Income 863,315 1,432,285 856,773 1,427,955 Rental & Others Income 11,105,841 8,256,960 3,165,168 2,752,320 Financial Expenses (1,466,902) (1,881,519) (297,049) (497,241)	Operating Profit / (Loss)	(6,377,526)	(3,847,703)	(669,890)	(1,996,159)	
Rental & Others Income 11,105,841 8,256,960 3,165,168 2,752,320 Financial Expenses (1,466,902) (1,881,519) (297,049) (497,241)						
Financial Expenses (1,466,902) (1,881,519) (297,049) (497,241)						

Profit / (Loss) before WPPF Less: WPPF Profit / (Loss) after WPPF Less: Income Tax Provision Profit / (Loss) after Tax ning Per Sh

196,416 3,928,312 982,078 2,946,234 3,960,023 188,573 3,771,450 942,863 2,828,588

4,124,728

3,960,023

3,055,002 145,476 **2,909,526** 727,381 **2,182,144** 80,327 **1,606,548** 401,637 **1,204,911** STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st MARCH, 2021

3,055,002

1.686.875

				Amount in BDT
For the half year ended from Jul-2020 to Mar-2021				
Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 30th Jun, 2020	49,025,300	446,661,150	(119,223,747)	376,462,703
Net Profit/(Loss) during the year after tax	-	-	2,946,234	2,946,234
Dividend during the Year	-	-	(1,961,012)	(1,961,012)
Prior year adjustment	-	-	-	-
Balance as on 31st Mar, 2021	49,025,300	446,661,150	(118,238,524)	377,447,926
Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 30th Jun, 2019	49,025,300	446,661,150	(118,284,769)	377,401,681
Net Profit/(Loss) after tax	-	-	2,828,588	2,828,588
Dividend during the Year	-	-	-	-
Prior year adjustment	-	-	-	-
Balance as on 31st Mar, 2020	49,025,300	446,661,150	(115,456,181)	380,230,269

STATEMENT OF CASH FLOWS FOR IT	TE TEAR ENDED 31" WARCH, 2021
	Amount in BDT

Particulars	Half Yea	arly	2nd Quarter			
	st Jul' 20 to 81st Mar '21	1st Jul '19 to 31st Mar '20	1st Jan '21 to 31st Mar '21			
CASH FLOW FROM OPERATING ACTIVITIES:						
Collection from turnover & others	83,582,41	91,640,42	6 44,429,199	32,877,742		
Payment or cost and expenses	(70,455,53	4) (75,108,020	(40,695,301)	(27,777,479)		
Not Cook Flour from anaroting Activities (1 42 426 07	40 522 40	2 722 000	E 400 202		

CASH FLOW FROM INVESTING ACTIVITIES:

Acquisition of Fixed Assets	-	-	-	-
Dividend Receipt	863,315	1,432,285	856,773	1,427,955
Advance for Work & Others	(32,868,213)	(24,330,131)	(11,930,167)	(6,893,928)
Proceed from Associate/unit loan			(1,831,000)	
Net Cash Flow from investing Activities (B)	(24,753,898)	(10,815,428)	(12,904,394)	(4,507,803)

Proceed from Associate/unit loan	7,251,000	12,082,419	(1,831,000)	958,170		
Net Cash Flow from investing Activities (B)	(24,753,898)	(10,815,428)	(12,904,394)	(4,507,803)		
FLOW FROM FINANCING ACTIVITIES:						
Financial Charge	(1,466,902)	(1,881,519)	(297,049)	(497,241)		
Dividend paid	(1 500 000)	(2.050.617)	/1 500 000\	(2.050.617)		

 (1,500,000)
 (2,050,617)
 (1,500,000)
 (2,050,617)

 (13,257,955)
 (1,727,174)
 10,984,729
 495,756

 (10,291,053)
 (5,659,310)
 9,187,680
 (2,052,102)
 Proceed from bank loan

Cash Flow from financing Activities (C) 10,291,053 (5,659,310) Net Cash in Flow for the year (A+B+C) (1,335,970) 57,668

17,183 (1,459,642) 1,171,543 5,234,170 Cash and Bank Balance at Opening
Cash and Bank Balances at Closing 2,524,696 3,716,860 5,234,170 3,774,528 1,188,726 1,188,726 3,774,528 Net Operating Cash Flow per Share 2.68 3.37

Sd/-**Iftekhar Uddin** Chief Financial officer Sd/-Mehedi Hasan Company Secretary (Acting) Sd/-**Tabith Awal** Managing Director Sd/-**A.K.M. Rafiqul Islam** FCA Director