

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

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STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2021

Particulars	Amount in BDT	
	31-Mar-21	30-Jun-20
ASSETS:		
Non-Current Assets		
Property, Plant & Equipment	491,950,335	493,276,469
Investment	11,342,114	11,342,114
Current Assets	114,530,185	92,976,142
Inventories	6,513,058	2,853,390
LC In Transit	7,790,200	-
Accounts and Others Receivable	35,723,684	30,295,696
Advance, Deposit & Prepayments	63,314,518	57,302,360
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
Share Capital	49,025,300	49,025,300
Revaluation Reserve	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	3,819,287	3,622,871
Provision for Dividend	10,834,511	10,373,499
Income Tax Provision	22,183,272	21,201,194
Associates/Others loan	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 31ST MARCH, 2021

Particulars	Amount in BDT			
	Year to Date		3rd Quarter	
	1 st Jul '20 to 31 st Mar '21	1 st Jul '19 to 31 st Mar '20	1 st Jan '21 to 31 st Mar '21	1 st Jan '20 to 31 st Mar '20
Sales Revenue	77,904,557	87,410,284	45,271,126	32,077,742
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 Operating 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	(1,466,902)	(1,881,519)	(297,049)	(497,241)
Total Non-Operating Income:	10,502,254	7,807,725	3,724,892	3,683,034
Profit / (Loss) before WPPF	4,124,728	3,960,023	3,055,002	1,686,875
Less: WPPF	196,416	188,573	145,476	80,327
Profit / (Loss) after WPPF	3,928,312	3,771,450	2,909,526	1,606,548
Less: Income Tax Provision	982,078	942,863	727,381	401,637
Profit / (Loss) after Tax	2,946,234	2,828,588	2,182,144	1,204,911
Earning Per Share	0.60	0.58	0.45	0.25

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST MARCH, 2021

Particulars	Amount in BDT			
	For the half year ended from Jul-2020 to Mar-2021			
	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 30 th 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
	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 30 th 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 THE YEAR ENDED 31ST MARCH, 2021

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul '20 to 31 st Mar '21	1 st Jul '19 to 31 st Mar '20	1 st Jan '21 to 31 st Mar '21	1 st Jan '20 to 31 st Mar '20
CASH FLOW FROM OPERATING ACTIVITIES:				
Collection from turnover & others	83,582,410	91,640,426	44,429,199	32,877,742
Payment or cost and expenses	(70,455,534)	(75,108,020)	(40,695,301)	(27,777,479)
Net Cash Flow from operating Activities (A)	13,126,876	16,532,407	3,733,898	5,100,263
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	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)
Proceed from bank loan	13,257,955	(1,727,174)	10,984,729	495,756
Cash Flow from financing Activities (C)	10,291,053	(5,659,310)	9,187,680	(2,052,102)
Net Cash in Flow for the year (A+B+C)	(1,335,970)	57,668	17,183	(1,459,642)
Cash and Bank Balance at Opening	2,524,696	3,716,860	1,171,543	5,234,170
Cash and Bank Balances at Closing	1,188,726	3,774,528	1,188,726	3,774,528
Net Operating Cash Flow per Share	2.68	3.37	0.76	1.04

Sd/-
Iftekhar Uddin
 Chief Financial officer

Sd/-
Mehedi Hasan
 Company Secretary
 (Acting)

Sd/-
Tabitha Awal
 Managing Director

Sd/-
A.K.M. Rafiqul Islam FCA
 Director

The details of the published 3rd quarterly financial statements are available in the website of the company. The address of the website is : www.kayandque.com