

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

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STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31ST DECEMBER, 2020

Amount in BDT

Particulars	31-December-20	30-June-20
ASSETS:		
Non-Current Assets		
Property, Plant & Equipment	492,401,286	493,276,469
Investment	11,411,525	11,342,114
Current Assets	103,786,557	92,976,142
Inventories	2,853,390	2,853,390
LC In Transit	6,497,998	-
Accounts and Others Receivable	31,716,589	30,295,696
Advance, Deposit & Prepayments	61,547,037	57,302,360
Cash & Cash Equivalents	1,171,543	2,524,696
Total Assets	607,599,368	597,594,724
EQUITY AND LIABILITIES:		
Shareholders Equity	377,226,793	376,462,703
Share Capital	49,025,300	49,025,300
Revaluation Reserve	446,661,150	446,661,150
Retained Earnings	(118,459,657)	(119,223,747)
Current Liabilities	230,372,575	221,132,020
Accounts & Others Payable	5,005,514	8,642,512
Short Term Loan	17,652,169	15,378,943
Provision for expenses	7,000,293	5,612,203
Workers Profit participation Fund	3,673,811	3,622,871
Provision for Dividend	10,202,099	10,373,499
Deferred Tax	-	-
Income Tax Provision	21,455,891	21,201,194
Associates/Others loan	165,382,798	156,300,798
Total Equity and Liabilities	607,599,368	597,594,724
Net Assets Value Per Share	76.95	76.98

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE QUARTER ENDED 31ST DECEMBER, 2020

Amount in BDT

Particulars	Half Yearly		2nd Quarter	
	1 st Jul' 20 to 31 st Dec '20	1 st Jul '19 to 31 st Dec' 19	1 st Oct '20 to 31 st Dec '20	1 st Oct '19 to 31 st Dec '19
Sales Revenue	32,633,431	55,332,542	18,194,676	27,724,714
Less: Cost of Goods Sold	26,945,768	45,066,807	14,971,750	22,389,939
Gross Profit	5,687,663	10,265,735	3,222,926	5,334,775
Less: Operating Expenses				
Repair / Maintenance	2,814,465	2,263,733	1,042,294	1,233,177
Depreciation	934,182	1,100,608	462,122	511,044
Administrative Expense	7,526,653	8,462,018	3,542,577	4,107,874
Selling & Marketing Expense	120,000	356,756	60,000	161,756
Total Operating Expense	11,395,299	12,183,114	5,106,992	6,013,850
Operating Profit / (Loss)	(5,707,636)	(1,917,379)	(1,884,066)	(6,79,075)
Non Operating Income/ (Expense)				
Dividend Income	6,542	4,330	-	-
Rental & Others Income	7,940,673	5,504,640	3,165,168	2,752,320
Financial Expenses	(1,169,853)	(1,384,278)	(699,875)	(885,732)
Total Non- Operating Income:	6,777,362	4,124,691	2,465,293	1,866,588
Profit / (Loss) before WPPF	1,069,726	2,207,312	581,227	11,87,513
Less: WPPF	50,939	105,110	27,677	56,548
Profit / (Loss) after WPPF	1,018,787	2,102,202	553,550	1,130,965
Less: Income Tax Provision	254,697	525,550	138,387	2,82,741
Profit / (Loss) after Tax	764,090	1,576,651	415,162	8,48,224
Earning Per Share	0.16	0.32	0.08	0.17

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE QUARTER ENDED 31ST DECEMBER, 2020

Amount in BDT

For the half year ended from Jul-2020 to Dec-2020				
Particulars	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	-	-	764,090	764,090
Dividend during the Year	-	-	-	-
Prior year adjustment	-	-	-	-
Balance as on 31st Dec, 2020	49,025,300	446,661,150	(118,459,657)	377,226,793

Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 30 th Jun, 2020	49,025,300	446,661,150	(118,284,769)	377,401,681
Net Profit/(Loss) after tax	-	-	1,576,651	1,576,651
Dividend during the Year	-	-	-	-
Prior year adjustment	-	-	-	-
Balance as on 31st Dec, 2020	49,025,300	446,661,150	(116,708,117)	378,978,333

STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE QUARTER ENDED 31ST DECEMBER, 2020

Amount in BDT

Particulars	Half Yearly		2nd Quarter	
	1 st Jul' 20 to 31 st Dec '20	1 st Jul '19 to 31 st Dec' 19	1 st Oct '20 to 31 st Dec '20	1 st Oct '19 to 31 st Dec '19
CASH FLOW FROM OPERATING ACTIVITIES:				
Collection from turnover & others	39,153,211	68,224,648	20,314,120	41,455,288
Payment or cost and expenses	(37,406,885)	(62,097,960)	(19,616,620)	(36,204,591)
Net Cash Flow from operating Activities (A)	1,746,326	6,126,688	697,500	5,250,697
CASH FLOW FROM INVESTING ACTIVITIES:				
Acquisition of Fixed Assets	-	(2,600,000)	(59,000)	(2,600,000)
Dividend Receipt	6,542	4,354	-	-
Dividend Paid	(171,400)	-	(171,400)	-
Advance for Work & Others	(2,248,908)	(1,100,000)	1,321,942	(1,100,000)
Proceed from Associate/unit loan	9,082,000	5,147,238	5,582,000	3,583,238
Net Cash Flow from investing Activities (B)	6,668,234	1,451,592	6,673,542	(116,762)
FLOW FROM FINANCING ACTIVITIES:				
Financial Charge	(1,169,853)	-	(699,875)	-
Proceed from bank loan	2,273,226	(7,130,000)	1,804,718	(4,400,000)
Cash Flow from financing Activities (C)	1,103,373	(7,130,000)	1,104,843	4,400,000
Net Cash in Flow for the year (A+B+C)	9,517,933	448,280	8,475,885	733,935
Cash and Bank Balance at Opening	3,716,860	3,603,912	3,394,236	3,318,257
Cash and Bank Balances at Closing	13,234,793	4,052,192	11,870,120	4,052,192
Net Operating Cash Flow per Share	0.36	1.25	0.14	1.07

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

The details of the published 2nd quarterly financial statements are available in the website of the company. The address of the website is : www.kayandque.com