



# KAY AND QUE (BANGLADESH) LIMITED

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## STATEMENT OF FINANCIAL POSITION (Un-Audited) AS ON DECEMBER 31, 2016 (Half-Yearly)

PARTICULARS	Amount in BDT Taka	
	As on 31.12.2016	
<b>SOURCES OF FUND:</b>		
<b>SHARE HOLDERS FUND:</b>		
Share Capital		49,025,300
Reserve & Surplus		(111,693,388)
Sub-Total (A)		(62,668,088)
<b>LOAN FUND:</b>		
Other Loan/Inter Unit Fund		159,027,005
Sub-Total (B)		159,027,005
Total (A+B)		96,358,917
<b>APPLICATION OF FUND</b>		
<b>FIXED ASSETS</b>		
At cost -Less Depreciation		51,866,587
INVESTMENT		5,960,505
<b>CURRENT ASSETS</b>		
Inventories		1,112,741
Sundry Debtors		10,891,943
Cash & Bank Balances		2,042,147
Advance, Deposit & Prepayments		48,291,442
		62,338,273
Less: Current Liabilities		23,806,447
Net Current Assets		38,531,826
Preliminary & Deferred Expenses		-
Total		96,358,917
Net Asset Value per Share		(12.78)

## STATEMENT OF CHANGES IN EQUITY FOR THE PERIOD FROM JULY TO DECEMBER 2016

Statement of Changes in Equity  
For the period from July to December 2016

Particulars	Amount in BDT'000'		
	Share Capital	Retained Earnings	Total
Opening Balance as on June 01, 2016	49,025	(105,362)	(56,337)
Net Profit/(Loss) for July to December 2016		(6,327)	(6,327)
Tax And Provision		-	-
Balance as on Dec- 31, 2016	49,025	(111,689)	(62,664)
Opening Balance as on January 01, 2016	49,025	(41,394)	7,631
Net Profit/(Loss) for January to June 2016		(134)	(134)
prior Year Adjustment		(63,834)	(63,834)
Net Profit/(Loss) for half year after Tax and		-	-
Provision	-	-	-
Balance as on June 30, 2016	49,025	(105,362)	(56,337)

## STATEMENT OF COMPREHENSIVE INCOME (Un-Audited) FOR THE PERIOD FROM JULY TO DECEMBER 2016 (Half-Yearly)

Particulars	July-Dec-16
Net Sales	102.15
<b>Total Revenue</b>	<b>102.15</b>
<b>Cost of Expenses :</b>	
Cost of Goods Sold	116.81
Salary & Allowance	14.06
Operational & Admin Expenses	48.09
Marketing/Selling Expenses	0.20
Financial Charges	-
<b>Total Cost &amp; Expenses</b>	<b>179.16</b>
<b>Profit/(Loss) before tax</b>	<b>(77.01)</b>
Rental Income	14.35
<b>Profit/(Loss) before tax</b>	<b>(62.66)</b>
Turnover Tax Provision @ .60% on sales	0.61
<b>Net Profit after Tax</b>	<b>(63.27)</b>
Accumulated Profit/Loss	(1,053.63)
Net profit /Loss Transferred	(1,116.90)
<b>Earning Per Share</b>	<b>(1.29)</b>

## STATEMENT OF CASH FLOW (UN-AUDITED) FOR THE PERIOD FROM JULY TO DEC, 2016 (Half-Yearly)

Particulars	Amount in BDT'000'	
	July-Dec-'016	
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Collection from turnover & others		102.15
Payment or cost and expenses		(224.08)
Income Tax paid & Deduction at Sources		-
Interest on Cash Credit & Lease Finance		-
<b>Net Cash Flow from operating Activities</b>		<b>(121.93)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Purchase of Fixed Assets		
Advance agt work		(27.55)
Investment in shares		-
Inter Company loan		
<b>Net Cash Flow from investing Activities</b>		<b>(27.55)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Inter Company /Associates Loan		151.94
Inter Unit fund		-
Dividend paid/Receipt		-
Repayment of Term Loan		-
Cash Credit /LIM		-
<b>Net Cash Flow from financing Activities</b>		<b>151.94</b>
<b>Net Cash in Flow/(Outflow) for the year (A+B+C)</b>		<b>2.46</b>
Cash and Bank Balance at opening		17.95
<b>Cash and Bank Balances at Closing</b>		<b>20.41</b>
<b>Net Operating Cash Flow per Share</b>		<b>(2.49)</b>

Chief Finance officer

Managing Director

Chief Finance officer

Managing Director

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