



KAY AND QUE (BANGLADESH) LIMITED

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First Quarter un-audited Financial Statement as on 30-09-16

STATEMENT OF FINANCIAL POSITION (UN-AUDITED)

PARTICULARS	Amount in BDT Taka	
	As on 30-09-2016	As on 30-06-2016
SOURCES OF FUND:		
SHARE HOLDERS FUND:		
Share Capital	49,025,300	49,025,300
Reserve & Surplus	(107,096,204)	(105,363,160)
Sub-Total (A)	(58,070,904)	(56,337,860)
LOAN FUND:		
Other Loan/Inter Unit Fund	147,586,528	142,332,193
Sub-Total (B)	147,586,528	142,332,193
Total (A+B)	89,515,624	85,994,333
APPLICATION OF FUND		
FIXED ASSETS		
At cost -Less Depreciation	52,605,242	53,343,899
INVESTMENT	5,960,505	5,960,505
CURRENT ASSETS		
Inventories	1,346,450	1,222,037
Sundry Debtors	8,497,283	8,497,283
Cash & Bank Balances	1,583,176	1,795,517
Advance, Deposit & Prepayments	46,858,229	44,272,830
	58,285,138	55,787,667
Less: Current Liabilities	27,335,262	29,097,740
Net Current Assets	30,949,876	26,689,927
Preliminary & Deferred Expenses	-	-
Total	89,515,622	85,994,330
Net Asset Value per Share	(11.85)	(11.49)

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED)

Particulars	July-Sept-16	July-Sept-15
Net Sales	11,423	26,132
Total Revenue	11,423	26,132
Cost of Expenses :		
Cost of Goods Sold	10,110	22,500
Salary & Allowance	921	1,843
Operational & Admin Expenses	2,056	2,220
Marketing/Selling Expenses	69	367
Financial Charges	-	377
Total Cost & Expenses	13,156	27,307
Profit/(Loss) before tax	(1,733)	(1,175)
Worker p/p Fund	-	-
Profit/(Loss) before tax	(1,733)	(1,175)
Income Tax Provision @ 35%	-	78
Net Profit after Tax	(1,733)	(1,253)
Accumulated Profit/Loss	(99,684)	(42,040)
Net profit /Loss Transferred	(101,417)	(43,293)
Earning Per Share	(0.35)	(0.26)

STATEMENT OF CASH FLOW (UN-AUDITED)

Particulars	Amount in BDT '000'	
	July-Sept-'016	July-Sept-'015
CASH FLOW FROM OPERATING ACTIVITIES:		
Collection from turnover & others	11,423	28,305
Payment or cost and expenses	(15,661)	(20,820)
Income Tax paid & Deduction at Sources	-	-
Interest on Cash Credit & Lease Finance	-	(4,837)
Net Cash Flow from operating Activities	(4,238)	2,648
CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	-	-
Advance agt work	(2,600)	(86)
Investment in shares	-	-
Inter Company loan	-	-
Net Cash Flow from investing Activities	(2,600)	(86)
CASH FLOW FROM FINANCING ACTIVITIES:		
Inter Company loan	6,625	(586)
Inter Unit fund	-	-
Dividend paid/Receipt	-	3
Repayment of Term Loan	-	(3,331)
Cash Credit /LIM	-	5,335
Net Cash Flow from financing Activities	6,625	1,421
Net Cash In Flow/(Outflow) for the year (A+B+C)	(213)	3,983
Cash and Bank Balance at opening	1,796	2,590
Cash and Bank Balances at Closing	1,583	6,573
Net Operating Cash Flow per Share	(0.86)	0.54

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED)

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 Sept-2016		(1,733)	(1,733)
Tax And Provision		-	-
Balance as on Sept- 30, 2016	49,025	(107,095)	(58,070)
Opening Balance as on January 01, 2016	49,025	(41,394)	7,631
Net Profit/(Loss) for Januray to june-2016		(134)	(134)
prior Year Adjustment		(63,834.00)	(63,834)
Net Profit/(Loss) for half year after Tax and Provision	-	-	-
Balance as on June 30, 2016	49,025	(105,362)	(56,337)

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