



# কে এন্ড কিউ (বাংলাদেশ) লিঃ KAY & QUE (BANGLADESH) LTD.

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## KAY & QUE (BANGLADESH) LTD. STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEPTEMBER 30, 2017

Figure in "000"

PARTICULARS	30-09-2017	30-06-2017
<b>ASSETS:</b>		
Non- Current Assets		
Property, Plant & Equipment	49,763.04	50,389.28
Investment	5,960.51	5,960.51
<b>Current Assets</b>	<b>75,503.80</b>	<b>71,735.56</b>
Inventories	1,599.91	1,653.65
Sundry Debtors	16,881.90	12,671.53
Advance, Deposit & Prepayments	54,219.04	54,817.52
Cash & Bank Balance	2,802.95	2,592.86
<b>Total Assets</b>	<b>131,227.35</b>	<b>128,085.34</b>
<b>EQUITY AND LIABILITIES:</b>		
Share holders Equity	(55,428.01)	(56,112.44)
Share Capital	49,025.30	49,025.30
Retain Earnings	(104,453.31)	(105,137.74)
<b>Current Liabilities</b>	<b>186,655.36</b>	<b>184,197.78</b>
Creditors for Goods	200.00	200.00
Creditors for expenses	17,042.80	14,513.00
Workers P/P fund	3,226.55	3,180.92
Unpaid Dividend	8,608.21	8,608.21
Dividend Distribution Tax	277.50	277.50
Income Tax Provision	2,609.06	2,380.91
Deferred Tax	160.00	160.00
Others/Associates loan	154,531.25	154,877.25
<b>Total Equity and Liabilities</b>	<b>131,227.35</b>	<b>128,085.34</b>
<b>Net Assets Value per share</b>	<b>(11.31)</b>	<b>(11.45)</b>

## STATEMENT OF CHANGES IN EQUITIES FOR THE PERIOD ENDED SEPTEMBER 30, 2017

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on July 01, 2017	49,025.30	(105,137.74)	(56,112.44)
Net Profit/Loss for the period of July To Sept-17 after Tax	-	684.44	684.44
<b>Balance as on September 30, 2017</b>	<b>49,025.30</b>	<b>(104,453.31)</b>	<b>(55,428.01)</b>
Opening Balance as on July 01, 2016	49,025.30	(105,363.16)	(56,337.86)
Net Profit/Loss for the year ended June 30, 2017 after Tax	-	225.42	225.42
<b>Balance as on June 30, 2017</b>	<b>49,025.30</b>	<b>(105,137.74)</b>	<b>(56,112.44)</b>

## KAY & QUE (BANGLADESH) LTD STATEMENT OF COMPREHENSIVE INCOME FOR THE PERIOD FROM JULY 2017 TO SEPTEMBER-2017

Figure in "000"

PARTICULARS	30.09.2017	30-09-2016
<b>Net Sales</b>	<b>28,310.68</b>	<b>9,988.55</b>
Less: Cost of Goods Sold	25,421.91	9,371.79
<b>Gross Profit</b>	<b>2,888.77</b>	<b>616.76</b>
Dividend Income(CDBL& Others)	2.57	-
Rental & Other Income	3,349.52	1,434.66
<b>Sub Total</b>	<b>3,352.09</b>	<b>1,434.66</b>
<b>Total Income</b>	<b>6,240.86</b>	<b>2,051.42</b>
Less: Directors Remuneration	186.00	186.00
Salary & Allowance	824.87	734.91
Other Administrative Exp.	3,513.85	2,055.27
Selling & Marketing Exp.	90.19	69.65
Depreciation	667.73	738.64
<b>Sub Total</b>	<b>5,282.65</b>	<b>3,784.46</b>
<b>OPERATING PROFIT / (LOSS)</b>	<b>958.21</b>	<b>(1,733.04)</b>
Less : Workers P/P Fund	45.63	-
<b>PROFIT/(LOSS) After WPPP</b>	<b>912.58</b>	<b>(1,733.04)</b>
Less : Income Tax Provision	228.15	-
(Tax @ 25 % on profit)	684.44	(1,733.04)
Deferred Tax	-	-
<b>Profit / (Loss) after Tax</b>	<b>684.44</b>	<b>(1,733.04)</b>
<b>Earning per share</b>	<b>0.14</b>	<b>(0.35)</b>

## STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE PERIOD FROM JULY 2017 TO SEPT-2017

Particulars	30-09-2017	30-09-2016
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Collection from turnover & others	29,230.35	11,423.21
Payment for cost and expenses	(28,619.33)	(15,661.03)
Income Tax paid & Deduction at Sources	-	-
Interest on Cash Credit & Lease Finance	-	-
<b>Net Cash Flow from operating Activities</b>	<b>611.02</b>	<b>(4,237.82)</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Fixed Assets purchase	(41.50)	-
Advance for fixed assets	-	-
Dividend Receipt	2.57	-
Advance for Work & Others	(16.00)	(2,600.00)
Inter Company/unit loans received	200.00	6,625.00
Inter Company/unit loans Paid	(546.00)	-
Investment in shares	-	-
<b>Net Cash Flow from investing Activities</b>	<b>(400.93)</b>	<b>4,025.00</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Dividend paid	-	-
Cash Credit	-	-
<b>Net Cash Flow from financing Activities</b>	<b>-</b>	<b>-</b>
<b>Net Cash in Flow/(Outflow) for the period</b>	<b>210.09</b>	<b>(212.82)</b>
Cash and Bank Balance at Opening	2,592.86	1,796.08
<b>Cash and Bank Balances at Closing</b>	<b>2,802.95</b>	<b>1,583.26</b>
<b>Net Operating Cash Flow per Share</b>	<b>0.12</b>	<b>(0.86)</b>

Sd/-  
CFO

Sd/-  
Company Secretary

Sd/-  
Director

Sd/-  
Managing Director

Sd/-  
Chairman