

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

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**STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEP 30, 2020**

Particulars	Amount in BDT	
	30-Sep-20	30-Jun-20
<b>ASSETS:</b>		
<b>Non-Current Assets</b>	<b>504,146,523</b>	<b>504,618,583</b>
Property, Plant & Equipment	492,804,409	493,276,469
Investment	11,342,114	11,342,114
<b>Current Assets</b>	<b>94,334,360</b>	<b>92,976,142</b>
Inventories	2,853,390	2,853,390
Accounts and Others Receivable	30,670,865	30,295,696
Advance, Deposit & Prepayments	57,755,037	57,302,360
Cash & Cash Equivalents	3,055,068	2,524,696
<b>Total Assets</b>	<b>598,480,883</b>	<b>597,594,724</b>
<b>EQUITY AND LIABILITIES:</b>		
<b>Shareholders Equity</b>	<b>376,811,631</b>	<b>376,462,703</b>
Share Capital	49,025,300	49,025,300
Revaluation Reserve	446,661,150	446,661,150
Retained Earnings	(118,874,819)	(119,223,747)
<b>Current Liabilities</b>	<b>221,669,250</b>	<b>221,132,020</b>
Accounts & Others Payable	4,119,711	8,642,512
Short Term Bank Loan	15,847,451	15,378,943
Creditor for Expenses	6,564,154	5,612,203
Dividend Payable	10,373,499	10,373,499
Provision for Income Tax	21,317,503	21,201,194
Workers Profit Participation Fund	3,646,133	3,622,871
Associates/Others loan	159,800,798	156,300,798
<b>Total Equity and Liabilities</b>	<b>598,480,883</b>	<b>597,594,724</b>
<b>Net Assets Value Per Share</b>	<b>76.86</b>	<b>76.79</b>

**STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Particulars	Amount in BDT	
	30-Sep-20	30-Sep-19
Sales Revenue	14,438,755	27,607,828
<b>Less: Cost of goods sold</b>	<b>11,974,018</b>	<b>22,676,869</b>
<b>Gross Profit</b>	<b>2,464,737</b>	<b>4,930,959</b>
Less: Operating Expenses:		
Fuel, Repair /Maintenance	1,772,171	1,030,556
Depreciation	472,060	523,729
Administrative Expense	3,984,076	4,354,144
Selling & Marketing Expense	60,000	195,000
<b>Total Operating Expense</b>	<b>6,288,307</b>	<b>6,103,429</b>
<b>Operating Profit / (Loss)</b>	<b>(3,823,570)</b>	<b>(1,172,469)</b>
<b>Non Operating Income/ (Expense):</b>		
Dividend Income	6,542	4,330
Rental & Other Income	4,775,505	2,752,320
Financial Expenses	(469,978)	(498,546)
<b>Total Non-Operating Income:</b>	<b>4,312,069</b>	<b>2,258,104</b>
<b>Profit / (Loss) before WPPF</b>	<b>488,499</b>	<b>1,085,634</b>
Less: Workers Profit Participation Fund	23,262	51,697
<b>Profit / (Loss) after WPPF</b>	<b>465,237</b>	<b>1,033,938</b>
Less: Income Tax Provision	116,309.26	258,484
<b>Profit / (Loss) after Tax</b>	<b>348,928</b>	<b>775,453</b>
<b>Earning Per Share</b>	<b>0.07</b>	<b>0.16</b>

**STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Particulars	Amount in BDT			
	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 1 <sup>st</sup> July, 2020	49,025,300	446,661,150	(119,223,747)	376,462,703
Net Profit/(Loss) during the year after tax	-	-	348,928	348,928
Dividend during the Year	-	-	-	-
Prior year adjustment	-	-	-	-
<b>Balance as on 30<sup>th</sup> June, 2020</b>	<b>49,025,300</b>	<b>446,661,150</b>	<b>(118,874,819)</b>	<b>376,811,631</b>
Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total
	Share Capital	Revaluation Reserve	Retained Earning	Total
Balance as on 1 <sup>st</sup> July, 2019	49,025,300	446,661,150	(118,284,768)	377,401,682
Net Profit/(Loss) after tax	-	-	2,173,927	2,173,927
Dividend during the Year	-	-	(3,676,898)	(3,676,898)
Prior year adjustment	-	-	563,992	563,992
<b>Balance as on 30<sup>th</sup> June, 2020</b>	<b>49,025,300</b>	<b>446,661,150</b>	<b>(119,223,747)</b>	<b>376,462,703</b>

**STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE YEAR ENDED SEPTEMBER 30, 2020**

Particulars	Amount in BDT	
	30-Sep-20	30-Sep-19
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>		
Collection from turnover & others	14,438,755	29,648,908
Payment & expenses	(21,736,284)	(26,595,715)
Rental & others income	4,775,505	-
<b>Net Cash Flow from operating Activities (A)</b>	<b>(2,522,024)</b>	<b>3,053,193</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>		
Dividend Receipt	6,542	4,330
Proceed from Advance for Work & Others	(452,677)	(13,385,540)
Proceed from Inter Company/Unit Loans	3,500,000	9,324,249
<b>Net Cash Flow from investing Activities (B)</b>	<b>3,053,865</b>	<b>(4,056,962)</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>		
Dividend Paid	-	-
Financial Charge	(469,978)	(498,546)
Proceed from Bank Loan	468,508	1,179,691
<b>Net Cash Flow from financing Activities (C)</b>	<b>(1,470)</b>	<b>681,145</b>
<b>Net Cash in Flow/(Outflow) for the year (A+B+C)</b>	<b>530,371</b>	<b>(322,624)</b>
Cash and Bank Balance at Opening	2,524,696	3,716,860
<b>Cash and Bank Balances at Closing</b>	<b>3,055,067</b>	<b>3,394,236</b>
<b>Net Operating Cash Flow Per Share</b>	<b>(0.51)</b>	<b>0.62</b>

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 1<sup>st</sup> quarterly financial statements are available in the website of the company. The address of the website is : [www.kayandque.com](http://www.kayandque.com)