

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

Anchor Tower, 108, Bir Uttam C.R. Dutta Road, Dhaka-1205
T: +88 02 58610012-8, 58610027, 9660424, F: +880 9662734
E: info@kayandque.com, W: www.kayandque.com

STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEP 30, 2021

Particulars	Amount in BDT	
	30-Sep-21	30-Jun-21
ASSETS:		
Non-Current Assets	502,851,932	503,351,210
Property, Plant & Equipment	490,751,581	491,172,597
Investment	12,100,351	12,178,613
Current Assets	122,923,815	119,649,694
Inventories	3,090,277	3,202,977
Accounts and Others Receivable	41,901,624	38,705,029
Advance, Deposit & Prepayments	67,339,815	73,414,294
LC in transit	-	329,577
Cash & Cash equivalents	10,592,100	3,997,817
TOTAL ASSETS	625,775,747	623,000,904
EQUITY AND LIABILITIES		
Shareholders Equity	377,912,274	376,241,256
Share Capital	49,025,300	49,025,300
Revaluation Reserve	441,279,541	441,279,541
Fair Value Reserve	5,381,609	5,381,609
Retained Earnings	(117,774,176)	(119,445,194)
Current Liabilities	247,863,472	246,759,647
Accounts & Others Payable	9,217,765	10,235,211
Short Term Bank Loan	27,371,399	31,061,928
Creditor for Expenses	6,585,789	6,250,619
Unclaimed Dividend	9,107,242	10,614,360
To Be Distributed as Dividend	2,451,265	3,612,263
Provision for Income Tax	21,042,903	20,872,111
Workers Profit Participation Fund	3,806,311	3,768,357
Associates/Others loan	168,280,798	160,344,798
TOTAL EQUITY AND LIABILITIES	625,775,747	623,000,904
Net Assets Value Per Share	77.09	76.74
Par Value TK 10		

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30, 2021

Particulars	Amount in BDT	
	30-Sep-21	30-Sep-20
Sales Revenue	23,151,480	14,438,755
Less: Cost of sales	22,223,436	15,355,381
Gross Profit	928,044	(916,626)
General & Administrative Expense	2,688,650	2,846,944
Selling & Marketing Expense	196,802	60,000
Total Operating Expense	2,885,452	2,906,944
Operating Profit / (Loss)	(1,957,408)	(3,823,570)
Non Operating Income/(Expense):		
Dividend Income	7,851	6,542
Rental & Other Income	3,165,168	4,775,505
Financial Expenses	(418,582)	(469,978)
Total Non- Operating Income:	2,754,437	4,312,069
Profit / (Loss) before WPPF	797,029	488,499
Less: Workers Profit Participation Fund	37,954	23,262
Profit / (Loss) after WPPF	759,075	465,237
Less: Income Tax Provision	170,792	116,309
Profit / (Loss) after Tax	588,283	348,928
Gain/(Loss) on Marketable Securities (Unrealized)	(64,262)	-
	524,021	348,928
Earning Per Share	0.12	0.07

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30, 2021

Particulars	For the year ended September 30, 2021				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st July- 2021	49,025,300	441,279,541	5,381,609	(119,445,195)	376,241,256
Net Profit/(Loss) during the period	-	-	-	588,283	588,283
Add/(Less): Adjustment of Dividend Prov. F/Y 2020-21	-	-	-	1,160,998	1,160,998
Gain/ (Loss) on Marketable Securities (Unrealized)	-	-	-	(64,262)	(64,262)
Prior year adjustment	-	-	-	(14,000)	(14,000)
Balance as on 30th September-2021	49,025,300	441,279,541	5,381,609	(117,774,175)	377,912,276

Particulars	For the year ended September 30, 2020				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st July- 2020	49,025,300	446,661,150	-	(119,223,747)	376,462,703
Net Profit/(Loss) during the year	-	-	-	348,928	348,928
Prior year adjustment	-	-	-	-	-
Balance as on 30th September-2020	49,025,300	446,661,150	-	(118,874,819)	376,811,632

STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE PERIOD ENDED SEPTEMBER 30, 2021

Particulars	Amount in BDT	
	30-Sep-21	30-Sep-20
CASH FLOW FROM OPERATING ACTIVITIES:		
Collection from turnover	23,120,053	9,214,260
Payment & expenses	(24,927,871)	(21,736,284)
Net Cash Flow from operating Activities (A)	(1,807,818)	(2,522,024)
CASH FLOW FROM INVESTING ACTIVITIES:		
Acquisition of Fixed Assets	-	-
Dividend Receipt	7,851	6,542
Proceed from Advance for Work & Others	6,074,480	(452,677)
Proceed from Inter Company/unit loans received	7,936,000	3,500,000
Net Cash Flow from investing Activities (B)	14,018,331	3,053,865
CASH FLOW FROM FINANCING ACTIVITIES:		
Dividend paid	(1,507,118)	-
Financial Charge	(418,582)	(469,978)
Proceed from Bank Loan	(3,690,529)	468,508
Net Cash Flow from financing Activities (C)	(5,616,229)	(1,470)
Net Cash in Flow for the year (A+B+C)	6,594,283	530,371
Cash and Bank Balance at Opening	3,997,817	2,524,696
Cash and Bank Balances at Closing	10,592,100	3,055,067
Net Operating Cash Flow per Share	(0.37)	(0.51)

Sd/-
Tabitha Awal
Managing Director

Sd/-
Md. Mahboob Ahmed
Director

Sd/-
Iftekhar Uddin
Chief Financial Officer

Sd/-
Mehedi Hasan
Company Secretary (Acting)

The details of the published 1st quarterly financial statements are available in the website of the company. The address of the website is : www.kayandque.com