



KAY & QUE (BANGLADESH) LTD.

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STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT 31ST DECEMBER, 2021

Particulars	Amount in BDT	
	31-December-21	30-Jun-21
ASSETS:		
Non-Current Assets		
Property, Plant & Equipment	490,340,722	491,172,597
Investment	12,164,613	12,178,613
Current Assets	126,058,734	119,649,694
Inventories	3,090,277	3,202,977
LC In Transit	1,935,302	329,577
Accounts and Others Receivable	44,953,238	38,705,029
Advance, Deposit & Prepayments	68,482,217	73,414,294
Cash & Cash Equivalents	7,597,700	3,997,817
Total Assets	628,564,069	623,000,904
EQUITY AND LIABILITIES:		
Shareholders Equity	378,416,321	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	(117,270,129)	(119,445,194)
Current Liabilities	250,147,748	246,759,647
Accounts & Others Payable	6,548,010	10,235,211
Short Term Bank Loan	27,239,899	31,061,928
Creditor for Expenses	7,034,489	6,250,619
Workers Profit Participation Fund	3,841,179	3,768,357
Unclaimed Dividend	10,558,042	10,614,360
To Be Distributed as Dividend	2,451,265	3,612,263
Provision for Income Tax	21,236,221	20,872,111
Associates/Others loan	171,238,643	160,344,798
Total Equity and Liabilities	628,564,069	623,000,903
Net Assets Value Per Share	77.19	76.74

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE QUARTER ENDED 31ST DECEMBER, 2021

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul' 21 to 31 st Dec '21	1 st Jul '20 to 31 st Dec '20	1 st Oct '21 to 31 st Dec '21	1 st Oct '20 to 31 st Dec '20
Sales Revenue	37,781,277	32,633,431	14,629,797	18,194,676
Less: Cost of Goods Sold	36,385,564	33,083,705	14,162,129	17,715,205
Gross Profit	1,395,713	(450,274)	467,668	479,471
Less: Operating Expenses				
Administrative Expense	4,718,160	5,137,362	2,029,510	2,293,842
Selling & Marketing Expense	394,402	120,000	197,600	60,000
Total Operating Expense	5,112,562	11,395,299	2,227,110	5,097,297
Operating Profit / (Loss)	(3,716,849)	(5,707,636)	(1,759,442)	(1,874,371)
Non Operating Income/ (Expense)				
Dividend Income	16,880	6,542	9,029	-
Rental & Others Income	6,334,457	7,940,673	3,169,289	3,165,168
Financial Expenses	(1,105,226)	(1,169,853)	(686,644)	(699,875)
Total Non- Operating Income:	5,246,111	6,777,362	2,491,674	2,465,293
Profit / (Loss) before WPPF	1,529,261	1,069,726	732,232	590,922
Less: WPPF	72,822	50,939	34,868	28,139
Profit / (Loss) after WPPF	1,456,439	1,018,787	697,364	562,783
Less: Income Tax Provision	364,110	254,697	156,907	140,696
Profit / (Loss) after Tax	1,092,329	764,090	540,457	422,087
Earning Per Share	0.22	0.16	0.11	0.09

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE QUARTER ENDED 31ST DECEMBER, 2021

Particulars	Amount in BDT				
	For the half year ended from Jul-2021 to Dec-2021				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st Jul, 2021	49,025,300	441,279,541	5,381,609	(119,445,194)	376,241,256
Net Profit/(Loss) during the year after tax	-	-	-	1,092,329	1,092,329
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 31st Dec, 2021	49,025,300	441,279,541	5,381,609	(117,270,129)	373,034,712

Particulars	Amount in BDT				
	For the half year ended from Jul-2020 to Dec-2020				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 30th Jun, 2020	49,025,300	446,661,150	-	(119,223,747)	376,462,703
Net Profit/(Loss) during the year after tax	-	-	-	764,090	764,090
Dividend during the Year	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance as on 31st Dec, 2020	49,025,300	446,661,150	-	(118,459,657)	377,226,793

STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE QUARTER ENDED 31ST DECEMBER, 2021

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul' 21 to 31 st Dec '21	1 st Jul '20 to 31 st Dec '20	1 st Oct '21 to 31 st Dec '21	1 st Oct '20 to 31 st Dec '20
CASH FLOW FROM OPERATING ACTIVITIES:				
Collection from turnover & others	37,867,525	39,153,211	14,747,472	20,314,120
Payment or cost and expenses	(37,066,823)	(37,406,885)	(11,075,263)	(19,619,390)
Net Cash Flow from operating Activities (A)	800,702	1,746,326	3,672,209	694,730
CASH FLOW FROM INVESTING ACTIVITIES:				
Acquisition of Fixed Assets	-	-	-	(59,000)
Dividend Receipt	16,880	6,542	9,029	-
Dividend Paid	-	(171,400)	(0.34)	(171,400)
Advance for Work & Others	(2,903,331)	(2,248,908)	(2,221,055)	1,321,942
Proceed from Associate/unit loan	10,893,845	9,082,000	2,957,845	5,582,000
Net Cash Flow from investing Activities (B)	8,007,394	6,668,234	745,818	6,673,542
CASH FLOW FROM FINANCING ACTIVITIES:				
Financial Charge	(1,105,226)	(1,169,853)	(686,644)	(699,875)
Proceed from bank loan	(3,822,029)	2,273,226	(131,500)	1,804,718
Cash Flow from financing Activities (C)	(4,927,255)	1,103,373	(818,144)	1,104,843
Net Cash in Flow for the year (A+B+C)	3,880,840	9,517,933	3,599,883	8,473,115
Cash and Bank Balance at Opening	3,716,860	3,716,860	3,997,817	3,394,236
Cash and Bank Balances at Closing	7,597,700	13,234,793	7,597,700	11,867,351
Net Operating Cash Flow per Share	0.16	0.36	0.75	0.14

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 2nd quarterly financial statements are available in the website of the company. The address of the website is : www.kayandque.com