



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 ON 31ST MARCH, 2022

Particulars	Amount in BDT	
	31-March-22	30-Jun-21
ASSETS:		
Non-Current Assets	504,281,885	503,351,210
Property, Plant & Equipment	489,939,771	491,172,597
Investment	14,342,114	12,178,613
Current Assets	128,887,978	119,649,694
Inventories	3,051,058	3,202,977
LC In Transit	1,944,843	329,577
Accounts and Others Receivable	47,716,534	73,414,294
Advance, Deposit & Prepayments	69,524,229	38,705,029
Cash & Cash Equivalents	6,651,314	3,997,817
Total Assets	633,169,863	623,000,904
EQUITY AND LIABILITIES:		
Shareholders Equity	382,115,749	376,241,256
Share Capital	51,476,565	49,025,300
Revaluation Reserve	441,279,541	441,279,541
Fair Value Reserve	5,381,609	5,381,609
Retained Earnings	(116,021,965)	(119,445,194)
Current Liabilities	251,054,114	246,759,647
Trade Payable	15,168,156	10,235,211
Short Term Loan	27,277,259	31,061,928
Provision for expenses	7,451,354	6,250,619
Unclaimed Dividend	2,588,825	10,614,360
To be Distributed as Dividend	-	3,612,263
Workers Profit participation Fund	4,057,513	3,768,357
Income Tax Provision	21,876,863	20,872,111
Associates/Others loan	172,634,143	160,344,798
Total Equity and Liabilities	633,169,863	623,000,903
Net Assets Value Per Share	76.04	76.98

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE QUARTER ENDED 31ST MARCH, 2022

Particulars	Amount in BDT			
	Year to Date		3 rd Quarter	
	1 st Jul' 21 to 31 st Mar '22	1 st Jul '20 to 31 st Mar '21	1 st Jan '22 to 31 st Mar '22	1 st Jan '21 to 31 st Mar '21
Sales Revenue	73,529,941	77,904,557	35,748,664	45,271,126
Less: Cost of Goods Sold	70,033,899	75,272,419	33,648,335	42,370,098
Gross Profit	3,496,042	2,632,138	2,100,329	2,901,028
Less: Operating Expenses				
Administrative Expense	7,687,286	8,259,198	2,969,126	2,940,452
Selling & Marketing Expense	527,623	750,466	133,221	630,466
Total Operating Expense	8,214,909	9,009,664	3,102,347	3,570,918
Operating Profit / (Loss)	(4,718,867)	(6,377,526)	(1,002,018)	(669,890)
Non Operating Income/ (Expense)				
Dividend Income	1,444,835	863,315	1,427,955	856,773
Rental & Others Income	9,499,625	11,105,84	3,165,168	3,165,168
Financial Expenses	(1,536,748)	(1,466,902)	(431,522)	(297,049)
Total Non- Operating Income:	9,407,712	10,502,254	4,161,601	3,724,892
Profit / (Loss) before WPPF	4,688,844	4,124,728	3,159,583	3,055,002
Less: WPPF	223,278	196,416	150,456	145,476
Profit / (Loss) after WPPF	4,465,566	3,928,312	3,009,127	2,909,526
Less: Income Tax Provision	1,004,752	982,078	677,053	727,381
Profit / (Loss) after Tax	3,460,814	2,946,234	2,332,073	2,182,144
Earning Per Share	0.69	0.60	0.46	0.45

STATEMENT OF CHANGES IN EQUITY (UN-AUDITED) FOR THE QUARTER ENDED 31ST MARCH, 2022

Particulars	Amount in BDT				
	For the half year ended from Jul-21 to Mar-22				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 30th Jun, 2021	49,025,300	441,279,541	5,381,609	(119,445,194)	376,241,256
Net Profit/(Loss) during the year after tax	-	-	-	3,460,814	3,460,814
Dividend during the Year	2,451,265	-	-	-	2,451,265
Gain/ (Loss) on Marketable Securities (Unrealized)	-	-	-	(259,032)	(259,032)
Prior year adjustment	-	-	-	-	-
Balance as on 31st Mar, 2022	51,476,565	441,279,541	5,381,609	(116,243,412)	381,894,302
	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	-	-	-	3,460,814	3,460,814
Dividend during the Year	-	-	-	-	-
Prior year adjustment	-	-	-	-	-
Balance as on 31st Mar, 2021	49,025,300	446,661,150	-	(115,762,933)	379,923,517

STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE QUARTER ENDED 31ST MARCH, 2022

Particulars	Amount in BDT			
	Year to Date		3 rd Quarter	
	1 st Jul' 21 to 31 st Mar '22	1 st Jul '20 to 31 st Mar '21	1 st Jan '22 to 31 st Mar '22	1 st Jan '21 to 31 st Mar '21
CASH FLOW FROM OPERATING ACTIVITIES:				
Collection from turnover & others	108,727,326	83,582,410	36,150,536	44,429,199
Payment or cost and expenses	(104,331,797)	(70,455,534)	(33,648,335)	(40,695,301)
Net Cash Flow from operating Activities (A)	4,395,529	13,126,876	2,502,201	3,733,898
CASH FLOW FROM INVESTING ACTIVITIES:				
Dividend Receipt	1,444,835	863,315	1,427,955	856,773
Advance for Work & Others	(2,129,260)	(32,868,213)	5,747,538	(11,930,167)
Proceed from Associate/unit loan	12,289,345	7,251,000	1,395,500	(1,831,000)
Net Cash Flow from investing Activities (B)	11,604,920	(24,753,898)	8,570,993	(12,904,394)
CASH FLOW FROM FINANCING ACTIVITIES:				
Dividend paid	(8,025,535)	(1,500,000)	(8,025,535)	(1,500,000)
Financial Charge	(1,536,748)	(1,466,902)	(431,522)	(297,049)
Proceed from bank loan	(3,784,669)	13,257,955	37,360	10,984,729
Net Cash Flow from financing Activities (C)	(13,346,952)	10,291,053	(8,419,697)	9,187,680
Net Cash in Flow for the year (A+B+C)	2,653,497	(1,335,970)	2,653,497	17,183
Cash and Bank Balance at Opening	3,997,817	2,524,696	3,997,817	1,171,543
Cash and Bank Balances at Closing	6,651,314	1,188,726	6,651,314	1,188,726
Net Operating Cash Flow per Share	0.87	2.68	0.50	0.76

Sd/-
Chief Financial officer

Sd/-
Company Secretary (Acting)

Sd/-
Managing Director

Sd/-
Director

The details of the published 3rd quarterly financial statements are available in the website of the company. The address of the website is : www.kayandque.com