



KAY & QUE (BANGLADESH) LTD.

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STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31st, 2023

Particulars	Amount in BDT	
	31-Dec-23	30-Jun-23
ASSETS:		
Non-Current Assets	760,586,082	753,575,474
Property, Plant & Equipment	549,104,364	550,122,241
Capital Work in Progress	92,869,150	89,837,930
Intangible Assets	118,612,568	113,615,303
Investment	22,549,100	22,549,100
Current Assets	232,658,903	213,837,974
Inventories	3,510,902	4,097,254
Accounts and Others Receivable	83,380,468	73,886,912
Advance, Deposit & Prepayments	130,878,179	128,029,522
Cash & Cash Equivalents	14,889,354	7,824,285
Total Assets	1,015,794,085	989,962,547
EQUITY AND LIABILITIES:		
Shareholders Equity	628,812,017	621,577,617
Share Capital	68,559,310	68,559,310
General Reserve	211,054,322	211,054,322
Revaluation Reserve	441,279,541	441,279,541
Fair Value Reserve	16,461,517	16,461,517
Retained Earnings	(108,542,674)	(115,777,074)
Current Liabilities	386,982,069	368,384,929
Accounts & Others Payable	9,301,928	7,956,137
Short Term Bank Loan	127,833,067	119,649,105
Creditor for Expenses	11,706,044	9,554,237
Workers Profit Participation Fund	4,054,719	3,614,688
Unclaimed Dividend	4,846,810	3,302,513
Provision for Income Tax	19,038,226	18,966,398
Associates/Others loan	210,201,274	205,341,851
Total Equity and Liabilities	1,015,794,086	989,962,546
Net Assets Value Per Share	91.72	90.66

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul' 23 - 31 st Dec '23	1 st Jul '22 - 31 st Dec' 22	1 st Oct '23 - 31 st Dec '23	1 st Oct '22 - 31 st Dec '22
Sales Revenue	120,105,647	58,076,404	76,955,393	25,431,793
Less: Cost of Sales	95,858,929	54,421,384	54,560,847	23,809,082
Gross Profit	24,246,718	3,655,020	22,394,546	1,622,711
Less: Operating Expenses				
Administrative Expense	16,224,340	5,807,037	13,449,762	2,740,683
Selling & Marketing Expense	-	232,490	-	-
Financial Expenses	4,128,702	2,180,817	3,040,898	1,262,817
Total Operating Expense	20,353,042	8,220,344	16,490,660	4,003,500
Operating Profit / (Loss)	3,893,676	(4,565,323)	5,903,886	(2,380,789)
Non Operating Income/ (Expense)				
Dividend Income	-	7,197	-	-
Rental & Others Income	5,346,987	6,344,518	2,739,288	3,170,750
Total Non- Operating Income:	5,346,987	6,351,714	2,739,288	3,170,750
Profit / (Loss) before WPPF	9,240,663	1,786,391	8,643,174	789,961
Less: WPPF	440,032	85,066	411,580	37,617
Profit / (Loss) after WPPF	8,800,631	1,701,325	8,231,594	752,344
Less: Income Tax Provision	331,400	382,798	71,828	190,699
Profit / (Loss) after Tax	8,469,231	1,318,527	8,159,766	561,645
Gain/(Loss) on Marketable Securities (Unrealized)	-	296,141	-	383,614
	8,469,231	1,614,668	8,159,766	945,260
Earning Per Share	1.24	0.26	1.19	0.11

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul' 23 - 31 st Dec '23	1 st Jul '22 - 31 st Dec' 22	1 st Oct '23 - 31 st Dec '23	1 st Oct '22 - 31 st Dec '22
Sales Revenue	93,136,583	58,076,404	49,986,329	25,431,793
Less: Cost of Sales	89,822,121	54,421,384	48,529,151	23,809,082
Gross Profit	3,314,462	3,655,020	1,457,178	1,622,711
Less: Operating Expenses			97.08%	93.62%
Administrative Expense	5,392,467	5,807,037	2,617,889	2,740,683
Selling & Marketing Expense	-	232,490	-	-
Financial Expenses	2,246,279	2,180,817	1,158,475	1,262,817
Total Operating Expense	7,638,746	8,220,34	3,776,36	4,003,500
Operating Profit / (Loss)	(4,324,283)	(4,565,323)	(2,319,186)	(2,380,789)
Non Operating Income/ (Expense)				
Dividend Income	-	7,197	-	-
Rental & Others Income	5,303,982	6,344,518	2,696,283	3,170,750
Total Non- Operating Income:	5,303,982	6,351,714	2,696,283	3,170,750
Profit / (Loss) before WPPF	979,699	1,786,391	377,097	789,961
Less: WPPF	46,652	85,066	17,957	37,617
Profit / (Loss) after WPPF	933,046	1,701,325	359,140	752,344
Less: Income Tax Provision	186,609	382,798	71,828	190,699
Profit / (Loss) after Tax	746,437	1,318,527	287,312	561,645
Gain/(Loss) on Marketable Securities (Unrealized)	-	296,141	-	383,614
	746,437	1,614,668	287,312	945,260

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul' 23 - 31 st Dec '23	1 st Jul '22 - 31 st Dec' 22	1 st Oct '23 - 31 st Dec '23	1 st Oct '22 - 31 st Dec '22
Sales Revenue	26,969,064	23,602,989		
Less: Cost of Sales	6,031,696	10,562,261		
Gross Profit	20,937,368	13,040,728		
Less: Operating Expenses				
Administrative Expense	10,831,873	9,008,233		
Financial Expenses	1,882,423	1,947,500		
Total Operating Expense	12,714,296	10,955,733		
Operating Profit / (Loss)	8,223,072	2,084,995		
Non Operating Income/ (Expense)				
Rental & Others Income	43,005	96,142		
Total Non- Operating Income:	43,005	96,142		
Less: Income Tax Provision	-	-		
Profit / (Loss) after Tax	8,266,077	2,181,137		

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	For the half year ended from Jul-2023 to Dec-2023				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st Jul, 2023	51,476,560	441,279,541	16,461,517	(117,011,905)	392,205,713
Net Profit/(Loss) during the year after tax	-	-	-	8,469,231	8,469,231
Add/(Less): Adjustment of Dividend Prov. F/Y 2020-21	-	-	-	-	-
Balance as on 31st Dec, 2023	51,476,560	441,279,541	16,461,517	(108,542,674)	400,674,945
Particulars	For the half year ended from Jul-2022 to Dec-2022				
	Share Capital	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st Jul, 2022	51,476,560	441,279,541	4,761,835	(117,440,415)	380,077,521
Net Profit/(Loss) during the period	-	-	-	1,318,527	1,318,527
Gain/(Loss) on Marketable Securities (Unrealized)	-	-	383,614	-	383,614
Balance as on 31st Dec, 2022	51,476,560	441,279,541	5,145,449	(116,121,888)	381,779,662

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31ST DECEMBER, 2023

Particulars	Amount in BDT			
	Half Yearly		2nd Quarter	
	1 st Jul' 23- 31 st Dec '23	1 st Jul '22- 31 st Dec' 22	1 st Oct '23- 31 st Dec '23	1 st Oct '22- 31 st Dec '22
CASH FLOW FROM OPERATING ACTIVITIES:				
Collection from turnover & others	113,459,078	52,807,008	54,435,020	28,929,066
Payment or cost and expenses	(112,334,211)	(58,791,765)	(65,547,336)	(29,045,178)
Net Cash Flow from operating Activities (A)	1,124,866	(5,984,757)	(11,112,316)	(116,112)
CASH FLOW FROM INVESTING ACTIVITIES:				
Changes of intangible assets	(4,997,265)	-	(1,651,735)	-
Capital work in progress	(790,983)	-	-	-
Dividend Receipt	-	7,197	-	-
Advance for Work & Others	2,813,768	1,154,246	13,941,735	(3,158,299)
Net Cash Flow from investing Activities (B)	(2,974,480)	6,646,685	12,290,000	634,910
CASH FLOW FROM FINANCING ACTIVITIES:				
Financial Charge	(4,128,702)	(2,180,817)	(3,040,898)	(1,262,817)
Proceed from Associate/unit loan	4,859,423	5,485,242	9,859,423	3,793,209
Proceed from bank loan	8,183,962	2,093,516	5,893,027	1,238,177
Net Cash Flow from financing Activities (C)	8,914,683	(87,301)	12,711,552	(24,640)
Net Cash in Flow for the year (A+B+C)	7,065,069	574,627	13,889,235	494,158
Cash and Bank Balance at Opening	7,824,285	3,481,775	1,000,119	3,604,775
Cash and Bank Balances at Closing	14,889,354	4,056,402	14,889,35	4,098,933
Net Operating Cash Flow per Share	0.16	(1.22)	(1.62)	(0.02)

Sd/- Managing Director Sd/- Director Sd/- Chief Financial Officer Sd/- Company Secretary

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