কে এন্ড কিউ (বাংলাদেশ) লিঃ
KAY & QUE (BANGLADESH) LTD.
Anchor Tower 108 Bir Uttam C.R. Dutta Road, Dhaka-1205 Tel : 58610012-8, Web : www.kayandque.com, Email : info@kayandque.com

## KAY & QUE (BANGLADESH) LTD.
## STATEMENT OF FINANCIAL POSITION (UN-AUDITED)
## AS AT SEPTEMBER 30, 2017

Figure in "000"

| PARTICULARS | 30-09-2017 | 30-06-2017 |
|---|---|---|
| **ASSETS:** | | |
| Non- Current Assets | | |
| **Property, Plant & Equipment** | **49,763.04** | **50,389.28** |
| **Investment** | **5,960.51** | **5,960.51** |
| **Current Assets** | **75,503.80** | **71,735.56** |
| Inventories | 1,599.91 | 1,653.65 |
| Sundry Debtors | 16,881.90 | 12,671.53 |
| Advance, Deposit & Prepayments | 54,219.04 | 54,817.52 |
| Cash & Bank Balance | 2,802.95 | 2,592.86 |
| **Total Assets** | **131,227.35** | **128,085.34** |
| **EQUITY AND LIABILITIES:** | | |
| **Share holders Equity** | **(55,428.01)** | **(56,112.44)** |
| Share Capital | 49,025.30 | 49,025.30 |
| Retain Earnings | (104,453.31) | (105,137.74) |
| **Current Liabilities** | **186,655.36** | **184,197.78** |
| Creditors for Goods | 200.00 | 200.00 |
| Creditors for expenses | 17,042.80 | 14,513.00 |
| Workers P/P fund | 3,226.55 | 3,180.92 |
| Unpaid Dividend | 8,608.21 | 8,608.21 |
| Dividend Distribution Tax | 277.50 | 277.50 |
| Income Tax Provision | 2,609.06 | 2,380.91 |
| Deferred Tax | 160.00 | 160.00 |
| Others/Associates loan | 154,531.25 | 154,877.25 |
| **Total Equity and Liabilities** | **131,227.35** | **128,085.34** |
| **Net Assets Value per share** | **(11.31)** | **(11.45)** |

## STATEMENT OF CHANGES IN EQUITIES
## FOR THE PERIOD ENDED SEPTEMBER 30, 2017

| Particulars | Share Capital | Retained Earnings | Total |
|---|---|---|---|
| Opening Balance as on July 01, 2017 | 49,025.30 | (105,137.74) | (56,112.44) |
| Net Profit/Loss for the period of July To Sept-17 after Tax | - | 684.44 | 684.44 |
| **Balance as on September 30, 2017** | **49,025.30** | **(104,453.31)** | **(55,428.01)** |

| | | | |
|---|---|---|---|
| Opening Balance as on July 01, 2016 | 49,025.30 | (105,363.16) | (56,337.86) |
| Net Profit/Loss for the year ended June 30, 2017 after Tax | - | 225.42 | 225.42 |
| **Balance as on June 30, 2017** | **49,025.30** | **(105,137.74)** | **(56,112.44)** |

## KAY & QUE (BANGLADESH) LTD
## STATEMENT OF COMPREHENSIVE INCOME
## FOR THE PERIOD FROM JULY 2017 TO SEPTEMBER-2017

Figure in "000"

| PARTICULARS | | 30.09.2017 | 30-09-2016 |
|---|---|---|---|
| | **Net Sales** | **28,310.68** | **9,988.55** |
| Less: | Cost of Goods Sold | 25,421.91 | 9,371.79 |
| | **Gross Profit** | **2,888.77** | **616.76** |
| | Dividend Income(CDBL& Others) | 2.57 | - |
| | Rental & Other Income | 3,349.52 | 1,434.66 |
| | **Sub Total** | **3,352.09** | **1,434.66** |
| | **Total Income** | **6,240.86** | **2,051.42** |
| Less: | Directors Remuneration | 186.00 | 186.00 |
| | Salary & Allowance | 824.87 | 734.91 |
| | Other Administrative Exp. | **3,513.85** | 2,055.27 |
| | Selling & Marketing Exp. | 90.19 | 69.65 |
| | Depreciation | 667.73 | 738.64 |
| | **Sub Total** | **5,282.65** | **3,784.46** |
| | **OPERATING PROFIT / (LOSS)** | **958.21** | **(1,733.04)** |
| Less : | Workers P/P Fund | 45.63 | - |
| | **PROFIT/(LOSS) After WPPF** | **912.58** | **(1,733.04)** |
| Less : | Income Tax Provision | 228.15 | - |
| | (Tax @ 25 % on profit) | **684.44** | **(1,733.04)** |
| | Deferred Tax | - | - |
| | **Profit / (Loss) after Tax** | **684.44** | **(1,733.04)** |
| | **Earning per share** | **0.14** | **(0.35)** |

## STATEMENT OF CASH FLOWS (UN-AUDITED)
## FOR THE PERIOD FROM JULY 2017 TO SEPT-2017

| Particulars | 30-09-2017 | 30-09-2016 |
|---|---|---|
| **CASH FLOW FROM OPERATING ACTIVITIES:** | | |
| Collection from turnover & others | 29,230.35 | 11,423.21 |
| Payment or cost and expenses | (28,619.33) | (15,661.03) |
| Income Tax paid & Deduction at Sources | - | - |
| Interest on Cash Credit & Lease Finance | - | - |
| **Net Cash Flow from operating Activities** | **611.02** | **(4,237.82)** |
| **CASH FLOW FROM INVESTING ACTIVITIES:** | | |
| Fixed Assets purchase | (41.50) | - |
| Advance for fixed assets | | |
| Dividend Receipt | 2.57 | - |
| Advance for Work & Others | (16.00) | (2,600.00) |
| Inter Company/unit loans received | 200.00 | 6,625.00 |
| Inter Company/unit loans Paid | (546.00) | - |
| Investment in shares | | |
| **Net Cash Flow from investing Activities** | **(400.93)** | **4,025.00** |
| **CASH FLOW FROM FINANCING ACTIVITIES:** | | |
| Dividend paid | - | - |
| Cash Credit | - | - |
| **Net Cash Flow from financing Activities** | - | - |
| **Net Cash in Flow/((Outflow) for the period** | **210.09** | **(212.82)** |
| Cash and Bank Balance at Opening | 2,592.86 | 1,796.08 |
| **Cash and Bank Balances at Closing** | **2,802.95** | **1,583.26** |
| **Net Operating Cash Flow per Share** | **0.12** | **(0.86)** |

Sd/-
**CFO**

Sd/-
**Company Secretary**

Sd/-
**Director**

Sd/-
**Managing Director**

Sd/-
**Chairman**