KAY AND QUE (BANGLADESH) LIMITED

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STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT DECEMBER 31, 2017 (2ND QUARTER)

Amount in BDT Taka

PARTICULARS	As on 31-12-2017	As on 30-06-2017
SOURCES OF FUND:		
SHARE HOLDERS FUND:		
Share Capital	49,025,300	49,025,300
Reserve & Surplus	(103,826,331)	(105,137,742)
Sub-Total (A)	(54,801,031)	(56,112,442)
LOAN FUND:		
Other Loan/Inter Unit Fund	160,720,352	154,877,245
Sub-Total (B)	160,720,352	154,877,245
Total (A+B)	105,919,321	98,764,803
APPLICATION OF FUND		
FIXED ASSETS		
At cost -Less Depreciation	50,912,558	50,389,275
INVESTMENT	5,960,505	5,960,505
CURRENT ASSETS		
Inventories	1,684,557	1,853,650
Sundry Debtors	21,168,738	12,871,531
Cash & Bank Balances	3,699,322	2,592,860
Advance, Deposit & Prepayments	54,709,046	54,817,517
	81,261,663	71,735,558
Less: Current Liabilities	32,215,404	29,320,534
Net Current Assets	49,046,259	42,415,024
Preliminary & Deffered Expenses	-	
Total	105,919,321	98,764,803
Net Asset Value per Share	(11.18)	(11.45)

Statement of Changes in Equity For the period ended 31st Dec-17 (2nd Quarter)

Amount in BDT'000'

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on July 01, 2017	49,025	(105,137)	(56,112)
Net Profit/(Loss) during the period after tax		1,311	1,311
Tax And Provision			
Balance as on December 31, 2017	49,025	(103,826)	(54,801)
Opening Balance as on July 01, 2016	49,025	(105,362)	(56,337)
Net Profit/(Loss) for period ended 30th June-2017		225	225
Balance as on June 30, 2017	49,025	(105,137)	(56,112)

STATEMENT OF COMPREHENSIVE INCOME (UN-AUDITED) OR THE PERIOD ENDED DECEMBER 31, 2017 (2ND QUARTER)

Amount in BDT'00000'

Particulars	July-17 To Dec-17	July-16 To Dec-16	Oct-17 To Dec-17	Oct-16 To Dec-16
Net Sales	514.47	102.15	231.36	2.30
Total Revenue	514.47	102.15	231.36	2.30
Cost of Expenses :				
Cost of Goods Sold	483.71	116.81	216.41	10.17
Salary & Allowance	19.38	17.78	9.27	8.58
Operational & Admin Expenses	59.20	44.38	29.46	29.61
Marketing/Selling Expenses	1.84	0.20	0.94	-
Total Cost & Expenses	563.12	179.16	256.08	48.26
Workers P/P Fund	0.87	-	0.42	-
Profit/(Loss) before tax	(49.53)	(77.01)	(25.14)	(45.96)
Rental Income/Divident Income	67.01	14.35	33.49	-
Profit/(Loss) before tax	17.49	(62.66)	8.35	(45.96)
Income Tax Provision @ 25% on Net profit	4.37	0.61	2.09	-
Net Profit after Tax	13.11	(63.27)	6.26	(45.96)
Earning Per Share	0.27	(1.29)	0.13	(0.94)

Statement of Cash Flow (Un-audited) For the Period ended December 31-2017 (2ND QUARTER)

Amount in BDT'00000'

Particulars	July-17 To Dec-17	July-16 To Dec-16	Oct-17 To Dec-17	Oct-16 To Dec-16
CASH FLOW FROM OPERATING ACTIVITIES:				
Collection from turnover & others	529.72	102.15	237.41	2.30
Payment or cost and expenses	(528.70)	(224.08)	(242.50)	(67.47)
Income Tax paid & Deduction at Sources	(7.22)	-	(7.22)	
Interest on Cash Credit & Lease Finance	-	-		
Net Cash Flow from operating Activities	(6.20)	(121.93)	(12.31)	(65.17)
CASH FLOW FROM INVESTING ACTIVITIES:				
Purchase of Fixed Assets	(18.59)	-	(18.17)	-
Advance,ppt work	(11.74)	(27.55)	(11.58)	(1.55)
Investment in shares	-	-		
Inter Company loan	(17.46)	-	(12.00)	(16.51)
Net Cash Flow from investing Activities	(47.79)	(27.55)	(41.75)	(18.06)
CASH FLOW FROM FINANCING ACTIVITIES:				
Inter Company /Associates Loan	65.03	151.94	63.03	85.69
Inter Unit fund		-		
Dividend paid/Receipt	0.03	-		
Repayment of Term Loan		-		
Cash Credit /LIM		-		
Net Cash Flow from financing Activities	65.05	151.94	63.03	85.69
Net Cash in Flow/(Outflow) for the year (A+B+	11.06	2.46	8.97	2.46
Cash and Bank Balance at opening	25.93	17.96	28.02	17.96
Cash and Bank Balances at Closing	36.99	20.42	36.99	20.42
Net Operating Cash Flow per Share	(0.13)	(2.49)	(0.25)	(1.33)

Sd/- Chairman | Sd/- Managing Director | Sd/- Chief Finance officer | Sd/- Company Secretary

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