2 Col X 8inch

KAY & QUE (BANGLADESH) LTD.

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STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEPTEMBER 30, 2018

Amount in BDT'000'

Particulars	30-09-2018	30-06-2018
ASSETS:		
Non-Current Assets		
Property, Plant & Equipment	495,537	494,776
Investment	11,342	11,342
Current Assets	100,458	97,017
Inventories	12,903	12,872
Sundry Debtors	35,692	32,006
Advance, Deposit & Prepayments	48,544	48,534
Cash & Bank Balance	3,318	3,604
Total Assets	607,337	603,135
EQUITY AND LIABILITIES:		
Share holders Equity	376,168	375,303
Share Capital	49,025	49,025
Revaluation Reserve	446,661	446,661
Retain Earnings	(119,518)	(120,384)
Current Liabilities	231,169	227,832
Inter Unit Fund	-	-
Creditors for Goods	13,946	10,838
Short Term Loan	16,940	19,140
Creditor for expenses	12,698	11,852
Workers Profit participation Fund	3,535	3,477
Unpaid Dividend	8,608	8,608
Dividend Distribution Tax	278	278
Income Tax provision	19,297	19,009
Deferred Tax	160	160
Others/ Associates loan	155,708	154,472
Total Equity and Liabilities	607,337	603,135
Net Assets Value per share	76.73	76.55

STATEMENT OF CHANGES IN EQUITIES FOR THE PERIOD ENDED SEPTEMBER 30, 2018

Particulars	Share Capital	Revaluation Reserve	Retained Earning	Total
Opening Balance as on July 01, 2018	49,025	446,661	(120,384)	375,303
Net Profit/(Loss) for 1st Quarter (2018-19) After Tax Provision	-	-	865	865
Balance as on Sep 30, 2018	**49,025**	**446,661**	**(119,518)**	**376,168**
Opening Balance as on July 01, 2017	49,025		(105,138)	(56,112)
Net Profit/(Loss) for year 2017-2018 After Tax Provision	-	-	4,442	4,442
Revaluation Reserve	-	446,661	-	446,661
Prior year adjustment	-	-	(19,687)	(19,687)
Balance as on June 30, 2018	**49,025**	**446,661**	**(120,384)**	**375,303**

STATEMENT OF PROFIT/LOSS & OTHER COMPREHENSIVE INCOME (UN-AUDITED) FOR THE PERIOD ENDED 30 SEPTEMBER-2018 (1ST QUARTER)

Amount in BDT'000'

Particulars		1st Quarter (2018-19)	1st Quarter (2017-18)
	Net Sales	26,769.36	28,310.68
Less:	Cost of Goods Sold	21,531.38	22,780.22
	Gross Profit	5,237.98	5,530.46
	Dividend Income(CDBL& Others)	4.35	2.57
	Rental & Other Income	2,869.32	3,349.52
	Sub Total	2,873.67	3,352.09
	Total Income	8,111.65	8,882.54
Less:	Repair /Maintenance	1,305.00	2,641.69
	Directors Remuneration	186.00	186.00
	Salary & Allowance-Head Office	1,001.60	824.87
	Other Administrative Expense	3,800.06	3,513.85
	Selling & Marketing Expense	69.06	90.19
	Depreciation	538.70	667.73
	Sub Total	6,900.41	7,924.33
	OPERATING PROFIT / (LOSS)	1,211.24	958.21
Less :	Workers P/P Fund	57.68	45.63
	PROFIT/(LOSS) After WPPF	1,153.56	912.58
Less :	Income Tax Provision	288.39	228.15
	(Tax @ 25% on Profit)	865.17	684.44
	Deferred Tax	-	-
	Profit / (Loss) after Tax	865.17	684.44
	Earning per share	0.18	0.14

STATEMENT OF CASH FLOWS (UN-AUDITED) FOR THE PERIOD ENDED 30 SEPTEMBER-2018 (1ST QUARTER)

Particulars	1st Quarter (2018-19)	1st Quarter (2017-18)
CASH FLOW FROM OPERATING ACTIVITIES:		
Collection from turnover & others	26,769.36	29,230.35
Payment or cost and expenses	(26,828.48)	(28,619.33)
Income Tax paid & Deduction at Sources	935.11	-
Net Cash Flow from operating Activities	875.99	611.02
CASH FLOW FROM INVESTING ACTIVITIES:		
Fixed Assets purchase	-	(41.50)
Advance for fixed assets	-	-
Dividend Receipt	4.35	2.57
Advance for Work & Others	-	(16.00)
Inter Company/unit loans received	2,207.45	200.00
Inter Company/unit loans Paid	(643.45)	(546.00)
Net Cash Flow from investing Activities	1,568.35	(400.93)
CASH FLOW FROM FINANCING ACTIVITIES:		
Dividend paid	-	-
Cash Credit	(2,730.00)	-
Net Cash Flow from financing Activities	(2,730.00)	-
Net Cash in Flow/((Outflow) for the period	(285.66)	210.09
Cash and Bank Balance at Opening	3,603.91	2,592.86
Cash and Bank Balances at Closing	3,318.26	2,802.95
Net Operating Cash Flow per Share	0.18	0.12

STATEMENT OF SHARE CAPITAL

Share Capital

	30-09-2018	30-06-2018
Authorized Share Capital		
100,000,000 Ordinary Shares of Tk. 10 each	1,000,000,000	1,000,000,000
Issued Subscribed & Paid-up Capital		
4,902,530 Ordinary Shares of Tk. 10 each fully paid	49,025,300	49,025,300

As on Sep 30, 2018 shareholding position of the Company was as follows:-

	Number of shares	Face Value	% of Total Holding
Sponsors/promoters & Directors	1,179,470	11,794,700	25.42
General public & Others Institutions	3,723,060	37,230,600	74.58
	4,902,530	**49,025,300**	**100.00**

STATEMENT OF RETAINED EARNINGS

Retained Earnings:
The details break-up is made up as follows:

Particulars	30-09-2018	30-06-2018
Opening Balance	(120,383,547)	(105,137,742)
Less : Prior Year Adjustment	-	(19,687,408)
	(120,383,547)	(124,825,150)
Add: Current Year Profit	865,171	4,441,603
Total:	(119,518,376)	(120,383,547)

Sd/-	Sd/-	Sd/-	Sd/-	Sd/-
Iftekhar Uddin	Partha Protim Das ACS	Tabith Awal	Brig. Gen.(Retd.) AMM Wazed Thakur	AMM Rafiqul Islam FCA
Chief Finance officer	**Company Secretary**	**Managing Director**	**Director**	**Director**

The details of the published 1st quarterly financial statements are available in the website of the company. The address of the website is: www.kayandque.com