KEYA COSMETICS LIMITED

STATEMENT OF FINANCIAL POSITION
AS ON 30 SEPTEMBER 2017

Figures in Taka

Particulars	30-Sep-17	30-Jun-17
Assets:		
Non Current Assets	**3,834,160,941**	**3,890,915,180**
Property, Plant and Equipment	3,681,354,078	3,738,108,317
Investments	152,806,863	152,806,863
Current Assets	**26,163,521,604**	**24,747,735,695**
Stock of Goods, Materials & Stores	10,674,574,816	9,959,332,466
Material In Transit	684,129,571	613,556,645
Loans, Advances & Deposits	1,604,347,904	1,604,347,904
Current Account with Sister Concern	1,987,402,105	1,968,754,257
Trade Receivable	10,617,999,842	9,968,454,576
Other Receivables	553,467,882	587,836,673
Cash & Bank Balance	41,599,484	45,453,174
Total Assets	**29,997,682,545**	**28,638,650,875**
Equities and Liabilities:		
Shareholders Equity :	**13,381,763,992**	**12,833,559,638**
Share Capital	8,350,888,830	8,350,888,830
Share Premium (Net off Tax)	4,615,642	4,615,642
Revaluation Reserve	468,576	468,576
Tax Holiday Reserve	45,744,731	45,744,731
Capital Reserve	2,704,988,012	2,704,988,012
Retained Earnings	2,275,058,201	1,726,853,847
Non Current Liabilities:	**8,745,561,351**	**8,786,464,096**
Long Term Loan	8,559,399,882	8,598,513,232
Deferred Tax Liability	186,161,469	187,950,864
Current Liabilities	**7,870,357,202**	**7,018,627,141**
Bank Loans & Overdraft	7,134,730,797	6,344,520,762
Trade Payable	80,971,338	101,987,451
Outstanding Liabilities	33,146,709	47,679,846
Provision for Income Tax	534,355,560	466,599,966
Unclaimed Dividend	7,936,784	7,936,784
Workers Profit Participation & Welfare Fund	79,216,014	49,902,332
Total Equity & Liabilities	**29,997,682,545**	**28,638,650,875**
Net Asset Value (NAV) Per Share	16.02	15.37

Md. Noor Hossain
Company Secretary

Khaleda Pervin
Managing Director

Abdul Khaleque Pathan
Chairman

Date : 19th December, 2017
Dhaka.

AMARSTOCK

KEYA COSMETICS LIMITED

Statement of Profit or Loss and Other Comprehensive Income
For the First Quarter ended 30 September 2017

Unaudited & Provisional
Figure in Taka

Particulars	01 Jul 2017 to 30 Sep 2017	01 Jul 2016 to 30 Sep 2016
Turnover	3,015,456,325	2,765,490,155
Less: VAT & SD	50,293,607	47,140,045
Less: Cost of Goods Sold	2,053,291,802	1,920,663,673
Gross Profit	**911,870,916**	**797,686,437**
Less: Operating Expenses:	**(94,297,015)**	**(90,435,011)**
Administrative Expenses	(46,531,563)	(44,157,683)
Marketing, Selling and Distribution Exp.	(47,765,452)	(46,277,328)
Operating Profit	**817,573,901**	**707,251,426**
Non-Operating Expenses:	**(172,300,270)**	**(176,531,152)**
Financial Expenses	(208,067,890)	(207,109,478)
Non Operating Income	35,767,620	30,578,327
Net Profit before WPPF & Tax	**645,273,630**	**530,720,274**
Contribution to WPPF	(29,313,682)	(25,272,394)
Net Profit before Tax	**615,959,949**	**505,447,880**
Provision for Taxation	(67,755,594)	(59,661,722)
Net Profit after Tax	**548,204,354**	**445,786,158**
Earning Per Share (EPS)	**0.66**	**0.63**
Earnings Per Share (EPS) - Annualized	**2.63**	**2.52**

Md. Noor Hossain
Company Secretary

Khaleda Pervin
Managing Director

Abdul Khaleque Pathan
Chairman

Date : 19th December, 2017
Dhaka.

AMARSTOCK

KEYA COSMETICS LIMITED

STATEMENT OF CHANGES IN EQUITY

For the First Quarter ended 30 September 2017

Unaudited & Provisional
Figures in Taka

Particulars	Share Capital	Share Premium	Tax Holiday Reserve	Revaluation Reserve	Retained Earnings	Capital Reserve	Share Holders Equity
Balance as on 01.07.17	8,350,888,830	4,615,642	45,744,731	468,576	1,726,853,847	2,704,988,012	12,833,559,638
Forfeited Shares	-	-	-	-	-	-	-
Issue of Share capital against amalgamation	-	-	-	-	-	-	-
Revaluation reserve adjustment	-	-	-	-	-	-	-
Net profit	-	-	-	-	548,204,354	-	548,204,354
Stock Dividend paid	-	-	-	-	-	-	-
Balance as on 30.09.2017	**8,350,888,830**	**4,615,642**	**45,744,731**	**468,576**	**2,275,058,201**	**2,704,988,012**	**13,381,763,992**

Particulars	Share Capital	Share Premium	Tax Holiday Reserve	Revaluation Reserve	Retained Earnings	Capital Reserve	Share Holders Equity
Balance as on 30.09.2016	**7,077,024,440**	**4,615,642**	**45,744,731**	**468,576**	**1,771,465,329**	**2,704,988,012**	**11,604,306,730**

Md. Noor Hossain
Company Secretary

Khaleda Pervin
Managing Director

Abdul Khaleque Pathan
Chairman

Date : 19th December, 2017
Dhaka.

KEYA COSMETICS LIMITED

STATEMENT OF CASH FLOWS

For the First Quarter ended 30 September 2017

Unaudited & Provisional
Figure in Taka

Particulars	01 Jul 2017 to 30 Sep 2017		01 Jul 2016 to 30 Sep 2016
A. Cash From Operating Activities :			
Receipts:			
Cash Received from Sales Revenue	2,365,911,059		2,628,916,214
Cash Received from Other Income	35,767,620		30,578,327
Total Cash Receipts	**2,401,678,679**		**2,659,494,541**
Payments:			
Payment for Purchase & Expenses	3,156,629,053		2,532,675,118
Total Payments	**3,156,629,053**		**2,532,675,118**
Net Cash Used)/Provided from Operating Activities	**(754,950,374)**		**126,819,423**
B. Cash Flows From Investing Activities:			
Investment	-		-
Fixed Assets Acquisition	-		(4,338,756)
Net Cash (used)/provided in Investing Activities	-		**(4,338,756)**
C. Cash Flows From Financing Activities:			
Short term Loan	790,210,035		(77,413,065)
Long Term Loan	(39,113,350)		(64,319,397)
Net Cash (used)/provided in Financing Activities	**751,096,685**		**(141,732,461)**
D. Net Increase/(decrease) in Cash and Cash Equivalents (A+B+C)	**(3,853,689)**		**(19,251,795)**
E. Cash and Cash Equivalents at beginning of the period	45,453,174		37,728,472
F. Cash and Cash Equivalents at the ending of the period (D+E)	**41,599,485**		**18,476,677**
G. Net Operating Cash Flow Per Share (NOCFPS)	**(1.07)**		**0.18**

Md. Noor Hossain
Company Secretary

Khaleda Pervin
Managing Director

Abdul Khaleque Rathan
Chairman

Date : 19th December, 2017
Dhaka.