



KAY & QUE (BANGLADESH) LTD.

Anchor Tower 1/1B Sonargaon Road, Dhaka-1205.

Unaudited Financial Statement for the Second Quarter (April to June) 2011.

Balance Sheet (Un-Audited)

As on 30th June 2011

Amount in BDT' 000

	PARTICULARS	As on 30-06-2011	As on 31-12-2010
AA	SOURCES OF FUND:		
	Share Capital	49,025	46,691
	Reserve & Surplus	1,007	2,436
	Other Loan/Inter Unit Fund	113,631	122,161
	Total	163,663	171,287
BB	APPLICATION OF FUND		
	<u>FIXED ASSETS: Cost less Depreciation</u>	90,172	93,346
	<u>INVESTMENT</u>	5,665	5,665
	<u>CURRENT ASSETS:</u>		
	Inventories	82,623	80,987
	Sundry Debtors	32,987	37,750
	Cash & Bank Balances	2,310	2,535
	Advance, Deposit & Prepayments	34,361	33,601
		152,282	154,873
	Less: Current Liabilities	(87,018)	(85,295)
	Net Current Assets	65,264	69,578
	Preliminary & Deferred Expenses	2,563	2,698
	Total	163,663	171,287
	Net Asset Value per share	102.05	105.22

Statement of Changes in Equity (Un-audited) For the half year ended 30th June 2011

Amount in BDT' 000

Particulars	Share Capital	Retained Earnings	Total
Opening Balance as on January 01, 2011	46,691	2,436	49,127
Net Profit/(Loss) for half year after Tax and Provision	-	906	906
Stock Dividend for the year 2010	2,335	(2,335)	-
Balance as on June 30, 2011	49,025	1,007	50,032
Opening Balance as on January 1st 2010	44,468	2,590	47,057
Net Profit/(Loss) for half year after Tax and Provision	-	(144)	(144)
Stock Dividend for the year 2009	2,223	(2,223)	-
Balance as on June 30, 2010	46,691	222	46,913

Executive Director, Finance

Company Secretary

Managing Director

KAY & QUE (BANGLADESH) LTD.
Trading and Profit & Loss Account (Un-audited)
For the Period from April to June, 2011 (Second Quarter)


Amount in BDT' 000

PARTICULARS	Jan-Jun-2011	Jan-Jun-2010	Apr-Jun-	Apr-Jun-2010
Net Sales	78,738	95,341	41,241	36,656
Less: Cost and Expenses:				
Cost of Goods Sold	67,241	83,653	35,210	31,452
Salary & Allowance	6,027	7,464	2,938	3,730
Other Administrative Exp.	1,722	1,698	1,256	1,025
Selling & Marketing Exp.	2,498	2,725	1,100	1,411
Total Cost and Expenses	77,489	95,540	40,505	37,618
PROFIT/(LOSS) BEFORE TAX	1,249	(198)	735	(962)
Less : Income Tax Provision	344	(55)	202	(265)
Net Profit after Tax	906	(144)	533	(697)
Add: Accumulated Profit/Loss	2,436	367	2,809	2,975
Net Profit / (Loss) Transferred	3,342	223	3,342	2,278
Earning Per Share	1.85	(0.31)	1.09	(1.57)

Statement of Cash Flow (Unaudited)
For the Period from January to June, 2011

Amount in BDT' 000

PARTICULARS	Jan-Jun-2011	Jan-Jun-2010
A CASH FLOW FROM OPERATING ACTIVITIES:		
Collection from turnover & others	81,320	93,606
Payment for cost and expenses	(77,127)	(73,901)
Income Tax paid & Deduction at Sources	(774)	(976)
Interest on Cash Credit & Lease Finance	(2,101)	(1,805)
Net Cash Flow from operating Activities	1,317	16,924
B CASH FLOW FROM INVESTING ACTIVITIES:		
Purchase of Fixed Assets	(1,081)	(926)
Investment in Shares	-	(14)
Inter Company/Unit Loans	1,000	4,986
Sale of Fixed Assets	-	-
Net Cash Flow from Investing Activities	(81)	4,046
C CASH FLOW FROM FINANCING ACTIVITIES:		
Dividend Paid/Receipt	-	46
Repayment of Term Loan	(6,461)	(3,069)
Cash Credit/LIM	5,000	(19,393)
Net Cash Flow From Financing Activities	(1,461)	(22,416)
Net Cash inflow /(Outflow) for the year (A+B+C)	(225)	(1,446)
Cash and Bank Balances at opening	2,535	2,410
Cash and Bank Balances at closing	2,310	964
Net Operating Cash Flow per Share	2.69	367.91



Executive Director, Finance



Company Secretary



Managing Director