



KDS Accessories Ltd.

BANGLADESH | CHINA | HONG KONG | UK

Financial Statements (Un-audited) As at and for the period ended 31 December 2023

CHITTAGONG OFFICE : 191-192 BAIZID BOSTAMI ROAD, NASIRABAD I/A, CHITTAGONG 4210, BANGLADESH
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DHAKA OFFICE : ROAD 4, HOUSE 63, BLOCK C, BANANI, DHAKA 1213, BANGLADESH
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KDS ACCESSORIES LIMITED
Statement of Financial Position (Un-audited)
As at 31 December 2023

	Note(s)	31 Dec 2023 Taka	30 June 2023 Taka
ASSETS			
Non-current Assets			
Property, plant and equipment	11	1,127,729,532	1,170,535,016
Intangible assets	12	361,135	438,520
Capital work-in-progress	13	-	1,105,171
Investment in SKYS Securities Limited	14	30,377,066	30,377,066
Other investment	15	5,013,457	5,013,936
Total Non-current Assets		1,163,481,190	1,207,469,709
Current Assets			
Inventories	16	556,064,817	782,223,348
Trade receivables	17	1,273,871,100	1,417,250,223
Other receivables	18	780,000	375,233
Advances, deposits and prepayments	19	107,587,368	87,806,414
Due from affiliated company	20	886,162,306	862,918,947
Short term investment	21	-	2,374,677
Cash and cash equivalents	22	35,079,163	18,840,442
Total Current Assets		2,859,544,754	3,171,789,284
Total Assets		4,023,025,943	4,379,258,993
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital	23	711,823,610	711,823,610
Share premium		120,000,000	120,000,000
Revaluation reserve		214,391,703	214,391,703
Retained earnings		810,990,463	813,907,497
Total Shareholders' Equity		1,857,205,776	1,860,122,810
Non-current Liabilities			
Long term borrowings	24	65,261,852	82,556,471
Defined benefit obligation- gratuity	25	142,518,454	137,297,430
Deferred tax liability	26	21,239,168	23,728,391
Total Non-current Liabilities		229,019,474	243,582,292
Current Liabilities			
Trade and other payables	27	1,197,428,000	1,137,795,473
Unclaimed Dividend	28	71,886,980	820,459
Current portion of long term borrowings	24	36,165,660	33,422,964
Current tax liability	29	71,519,024	54,281,545
Short term bank loan	30	459,472,501	958,350,954
Provision for WPPF and Welfare Fund	31	100,328,529	90,882,496
Total Current Liabilities		1,936,800,694	2,275,553,891
Total Equity and Liabilities		4,023,025,943	4,379,258,993
Net Assets Value Per Share	32	26.09	26.13


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

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