

**KAY & QUE (BANGLADESH) LTD.**

Anchor Tower, 108, Bir Uttam C.R. Dutta Road, Dhaka-1205
T: +88 02 58610012-8, 58610027, 9660424, F: +880 9662734
E: info@kayandque.com, W: www.kayandque.com

STATEMENT OF FINANCIAL POSITION (UN-AUDITED) AS AT SEP 30, 2024

Amount in BDT

Particulars	30-09-2024	30-06-2024
ASSETS:		
Non-Current Assets	61,179,436	761,188,938
Property, Plant & Equipment	547,501,688	547,991,190
Investment	22,494,928	22,494,928
Capital Work in Progress	72,520,650	72,140,650
Intangible Assets	118,662,170	118,562,170
Current Assets	270,282,481	254,144,390
Inventories	4,388,764	4,388,764
Accounts and Others Receivable	136,963,539	120,583,495
Advances, Deposits & Prepayments	98,656,868	98,847,423
Advance Income Tax (AIT)	25,465,028	25,426,208
Cash & Cash Equivalents	4,808,282	4,898,500
TOTAL ASSETS	1,031,461,917	1,015,333,328
EQUITY AND LIABILITIES		
Shareholders Equity	653,573,702	645,671,023
Share Capital	68,559,310	68,559,310
Revaluation reserve	441,279,541	441,279,541
Capital in excess of par value	178,531,820	178,531,820
Fair Value Reserve	16,407,346	16,407,346
Retained Earnings	(51,204,315)	(59,106,994)
Current Liabilities	377,888,215	369,662,305
Creditor for Goods	13,281,426	13,281,426
Short Term Bank Loan	118,182,882	117,200,241
Creditor for Expenses	23,768,207	19,781,973
Unclaimed Dividend	3,198,396	3,198,396
Workers Participation and Welfare Fund	4,458,752	4,049,918
Associates/Others Loan	194,327,926	191,753,722
Provision for Income Tax	20,670,627	20,396,630
TOTAL EQUITY AND LIABILITIES	1,031,461,917	1,015,333,328

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED SEPTEMBER 30, 2024

Particulars	30-09-24	30-09-23
Sales Revenue	45,654,179	43,150,254
Less: Cost of Sales	30,251,822	41,298,082
Gross Profit/ (Loss)	15,402,357	1,852,172
General & Administrative Expenses	7,801,490	2,774,578
Financial Expenses	2,151,209	1,087,804
Total Operating Expense	9,952,699	3,862,382
Operating Profit / (Loss)	5,449,658	(2,010,210)
Non Operating Income/ (Expense):		
Rental Income	3,123,852	2,496,000
Others Income	12,000	111,699
Total Non- Operating Income:	3,135,852	2,607,699
Profit / (Loss) before WPWF	8,585,510	597,489
Less: Workers Participation and Welfare Fund	408,834	28,452
Profit / (Loss) after WPWF	8,176,676	569,037
Less: Income Tax Expenses	273,997	259,572
Net Profit / (Loss) after Tax	7,902,679	309,466
Gain/(Loss) on Marketable Securities (Unrealized)	-	-
Total Profit/(Loss) and Other Comprehensive Income	7,902,679	309,466

Earning Per Share**STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED SEPTEMBER 30, 2022**

For the year ended September 30, 2024

Particulars	Share Capital	Capital in excess of par	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on June 30, 2024	68,559,310	178,531,820	441,279,541	16,407,346	(59,106,994)	645,671,023
Net Profit during the year	-	-	-	-	7,902,679	7,902,679
Dividend Provision	-	-	-	-	-	-
Gain/(Loss) on Securities (Unrealized)	-	-	-	-	-	-
Merger Effects	-	-	-	-	-	-
Gain/(Loss) on Securities (Unrealized)	-	-	-	-	-	-
Balance as on 30 Sep, 2024	68,559,310	178,531,820	441,279,541	16,407,346	(51,204,315)	653,573,702

For the year ended September 30, 2023

Particulars	Share Capital	Capital in excess of par	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on June 30, 2023	51,476,560	-	441,279,541	16,461,517	(115,777,074)	393,440,544
Gains on merger	-	-	-	-	309,466	309,466
Dividend Provision 3% for FY 2022-23	-	-	-	-	(1,544,297)	(1,544,297)
Gain/(Loss) on Securities (Unrealized)	-	-	-	-	-	-
Balance as on 30 Sep, 2023	51,476,560	-	441,279,541	16,461,517	(117,011,905)	392,205,713

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED SEPTEMBER 30, 2024

Particulars	30-09-24	30-09-22
A) Cash Flows from Operating Activities:		
Collection from Turnover & Others	32,409,987	240,531,053
Payment & Expenses	(33,616,396)	(233,857,981)
Net Cash Flows from Operating Activities (A)	(1,206,409)	(6,673,071)
B) Cash Flow From Investing Activities:		
Dividend Receipt	-	1,142,364
Investment in share	-	54,171
Investment in Intangible assets	(100,000)	(6,100,036)
Capital work in progress	(380,000)	13,148,971
Proceed from Advance for Work & Others	190,555	6,535,736
Prior Year Adjustment	-	237,002
Proceed from Inter Company/unit Loans Received	2,574,204	(13,588,129)
Gain/(Loss) on Securities (Unrealized)	-	-
Net Cash Flows from Investing Activities (B)	2,284,759	1,430,079
C) Cash Flow from Financing Activities:		
Dividend Payment	-	(1,648,414)
Financial Expense	(2,151,209)	-
Proceed from Bank Loan	982,641	(2,556,355)
Net Cash Flows from Financing Activities (C)	(1,168,568)	(4,204,769)
Net Cash in Flow/(Outflow) for the year (A+B+C)	(90,218)	3,898,381
Cash and Bank Balance at Opening	4,898,500	1,000,119
Cash and Bank Balances at Closing	4,808,282	4,898,500

Sd/-
Tabith Awal
Managing Director

Sd/-
Tajwar M. Awal
Director

Sd/-
Kazi Ekramul Hoque
Chief Financial Officer

Sd/-
Md. Ibrahim Shafi Mithun
Company Secretary

The details of the published 1st Quarter Un-audited Financial Statements are available in the website of the company. The address of the website is : www.kayandque.com