



কে এন্ড কিউ (বাংলাদেশ) লিঃ KAY & QUE (BANGLADESH) LTD.

Filling Station & IT Unit

Anchor Tower, 108 Bir Uttam C.R. Dutta Road, Dhaka-1205, Tel : 58610011-7, 44862004-10
Web: www.kayandque.com, E-mail: info@kayandque.com

KAY & QUE (BANGLADESH) LIMITED CONSOLIDATE STATEMENT OF FINANCIAL POSITION AS AT DECEMBER 31, 2024

Particulars	Notes	Amount in Taka	
		31-Dec-24	30-Jun-24
ASSETS:			
Non-Current Assets		738,087,039	738,694,010
Property, Plant & Equipment		546,738,819	547,991,190
Capital Work in Progress		72,685,650	72,140,650
Intangible Assets		118,662,570	118,562,170
Investment		22,494,928	22,494,928
Current Assets		270,457,481	254,144,390
Inventories		4,388,764	4,388,764
Accounts and Others Receivable		136,963,539	120,583,495
Advance, Deposit & Prepayments		98,656,868	98,847,423
Advance Income Tax (AIT)		25,465,028	25,426,208
Cash & Cash Equivalents		4,983,282	4,898,500
Total Assets		1,031,039,448	1,015,333,328
EQUITY AND LIABILITIES:			
Shareholders Equity		657,090,371	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		(47,687,647)	(59,106,994)
Current Liabilities		373,949,078	369,662,306
Accounts & Others Payable		13,281,426	13,281,426
Short Term Bank Loan		117,323,972	117,200,241
Creditor for Expenses		23,027,940	19,781,973
Workers Profit Participation Fund		4,635,024	4,049,918
Unclaimed Dividend		3,198,396	3,198,396
Provision for Income Tax		20,679,395	20,396,630
Associates/Others loan		191,802,926	191,753,722
Total Equity and Liabilities		1,031,039,448	1,015,333,328
Net Assets Value Per Share		95.84	94.18


Managing Director


Director


Chief Financial Officer


Company Secretary



কে এন্ড কিউ (বাংলাদেশ) লিঃ KAY & QUE (BANGLADESH) LTD.

Filling Station & IT Unit

Anchor Tower, 108 Bir Uttam C.R. Dutta Road, Dhaka-1205, Tel : 58610011-7, 44862004-10
Web: www.kayandque.com, E-mail: info@kayandque.com

KAY & QUE (BANGLADESH) LIMITED STATEMENT OF CONSOLIDATE PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME FOR THE YEAR ENDED 31st DECEMBER, 2024

Particulars	Notes	Half Yearly		2nd Quarter	
		1st Jul' 24- 31st Dec'24	1st Jul' 23- 31st Dec'23	1st Oct'24 - 31st Dec'24	1st Oct'23 - 31st Dec'23
Sales Revenue		97,501,408	120,105,647	51,847,229	76,955,393
Less: Cost of Sales		71,560,751	95,858,929	41,308,929	54,560,847
Gross Profit		25,940,657	24,246,718	10,538,300	22,394,546
Less: Operating Expenses					
Administrative Expense		16,084,444	16,224,340	8,282,954	13,449,762
Financial Expenses		4,348,100	4,128,702	2,196,891	3,040,898
Total Operating Expense		20,432,544	20,353,042	10,479,845	16,490,660
Operating Profit / (Loss)		5,508,113	3,893,676	58,455	5,903,886
Non Operating Income/ (Expense)					
Dividend Income		29,707	-	17,707	-
Rental & Others Income		6,749,398	5,346,987	3,625,546	2,739,288
Total Non- Operating Income:		6,779,105	5,346,987	3,643,253	2,739,288
Profit / (Loss) before WPPF		12,287,218	9,240,663	3,701,708	8,643,174
Less: WPPF		585,106	440,032	176,272	411,580
Profit / (Loss) after WPPF		11,702,112	8,800,631	3,525,436	8,231,594
Less: Income Tax Provision		282,765	331,400	8,768	71,828
Profit / (Loss) after Tax		11,419,348	8,469,231	3,516,669	8,159,766
Gain/(Loss) on Marketable Securities (Unrealized)		-	-	-	-
		11,419,348	8,469,231	3,516,669	8,159,766
Earning Per Share		1.67	1.24	0.51	1.19

Managing Director

Director

Chief Financial Officer

Company Secretary



কে এন্ড কিউ (বাংলাদেশ) লিঃ KAY & QUE (BANGLADESH) LTD.

Filling Station & IT Unit

Anchor Tower, 108 Bir Uttam C.R. Dutta Road, Dhaka-1205, Tel : 58610011-7, 44862004-10
Web: www.kayandque.com, E-mail: info@kayandque.com

KAY & QUE (BANGLADESH) LIMITED STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 31st DECEMBER, 2024

Amount in Taka

Particulars	For the half year ended from Jul-2024 to Dec-2024					
	Share Capital	Capital in excess of par	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1st Jul, 2024	68,559,310	178,531,820	441,279,541	16,407,346	(59,106,994)	645,671,023
Net Profit/(Loss) during the year after	-	-	-	-	11,419,348	11,419,348
Add/(Less): Adjustment of Dividend	-	-	-	-	-	-
Prior year adjustment	-	-	-	-	-	-
Balance as on 31st Dec, 2024	68,559,310	178,531,820	441,279,541	16,407,346	(47,687,647)	478,558,550

Particulars	For the half year ended from Jul-23 to Dec-23					
	Share Capital		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
Net Profit/(Loss) during the period	-	-	-	-	309,466	309,466
Dividend Provision 3% for F/Y 2022-23	-	-	-	-	(1,544,297)	383,614
Prior year adjustment	-	-	-	-	-	-
Balance as on 31st Dec, 2023	51,476,560	-	441,279,541	5,145,449	(116,121,888)	381,779,662

Managing Director

Director

Chief Financial Officer

Company Secretary



কে এন্ড কিউ (বাংলাদেশ) লিঃ KAY & QUE (BANGLADESH) LTD.

Filling Station & IT Unit

Anchor Tower, 108 Bir Uttam C.R. Dutta Road, Dhaka-1205, Tel : 58610011-7, 44862004-10
Web: www.kayandque.com, E-mail: info@kayandque.com

KAY & QUE (BANGLADESH) LIMITED CONSOLIDATE STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31st DECEMBER, 2024

Particulars	Half Yearly		2nd Quarter		
	1st Jul' 23 - 31st Dec'23	1st Jul' 23 - 31st Dec'23	1st Oct'23 - 31st Dec'23	1st Oct'23 - 31st Dec'23	
CASH FLOW FROM OPERATING ACTIVITIES:					
Collection from turnover & others	97,501,408	113,459,078	51,847,229	54,435,020	
Payment or cost and expenses	(94,128,207)	(112,334,211)	(50,529,084)	(65,547,336)	
Net Cash Flow from operating Activities (A)	3,373,201	1,124,866	1,318,145	(11,112,316)	
CASH FLOW FROM INVESTING ACTIVITIES:					
Acquisition of Fixed Assets	-	-	-	-	
Changes of intangible assets	(545,000)	(4,997,265)	-	(1,651,735)	
Capital work in progress	(100,400)	(790,983)	-	-	
Dividend Receipt	29,707	-	17707	-	
Advance for Work & Others	151,735	2,813,768	-	13,941,735	
Net Cash Flow from investing Activities (B)	(463,958)	(2,974,480)	17,707	12,290,000	
CASH FLOW FROM FINANCING ACTIVITIES:					
Financial Charge	(4,348,100)	(4,128,702)	(2,196,891)	(3,040,898)	
Proceed from Associate/unit loan	1,523,639	4,859,423	1,036,039	9,859,423	
Proceed from bank loan	-	8,183,962	-	5,893,027	
Net Cash Flow from financing Activities (C)	(2,824,461)	8,914,683	(1,160,852)	12,711,552	
Net Cash in Flow for the year (A+B+C)	84,782	7,065,069	175,000	13,889,235	
Cash and Bank Balance at Opening	4,898,500	4,898,500	4,808,282	1,000,119	
Cash and Bank Balances at Closing	4,983,282	11,963,569	4,983,282	14,889,354	
Net Operating Cash Flow per Share	34.00	0.49	0.16	0.19	(1.62)

Managing Director

Director

Chief Financial Officer

Company Secretary