

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

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STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2025

Amount in BDT

Particulars	31-Mar-25	30-Jun-24
ASSETS:		
Non-Current Assets	737,818,437	738,694,010
Property, Plant & Equipment	546,245,619	547,991,190
Capital Work in Progress	72,715,650	72,140,650
Intangible Assets	118,857,168	118,562,170
Investment	22,494,928	22,494,928
Current Assets	251,688,824	254,144,390
Inventories	4,388,764	4,388,764
Accounts and Others Receivable	117,770,834	120,583,495
Advance, Deposit & Prepayments	124,543,631	124,273,631
Cash & Cash Equivalents	4,985,595	4,898,500
Total Assets	1,012,002,190	1,015,333,328
EQUITY AND LIABILITIES:		
Shareholders Equity	671,000,943	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	(33,777,074)	(59,106,994)
Current Liabilities	341,001,247	369,662,306
Accounts & Others Payable	13,281,426	13,281,426
Short Term Bank Loan	106,658,751	117,200,241
Creditor for Expenses	20,827,940	19,781,973
Workers Profit Participation Fund	5,341,977	4,049,918
Unclaimed Dividend	3,113,400	3,198,396
Provision for Income Tax	20,679,395	20,396,630
Associates/Others loan	171,098,358	191,753,722
Total Equity and Liabilities	1,012,002,190	1,015,333,328
Net Assets Value Per Share	97.51	96.17

STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR PERIOD ENDED 31ST MARCH, 2025

Amount in BDT

Particulars	Half Yearly		2nd Quarter	
	1 st Jul '24 - 31 st Mar '25	1 st Jul '23 - 31 st Mar '24	1 st Jan '25 - 31 st Mar '25	1 st Jan '24 - 31 st Mar '24
Sales Revenue	162,310,450	188,527,631	64,809,042	69,396,191
Less: Cost of sale	115,962,607	148,262,500	44,401,856	52,359,122
Gross Profit	46,347,843	40,265,131	20,407,186	17,037,070
Less: Operating Expenses				
Administrative Expense	24,743,316	25,786,400	8,658,872	9,900,697
Financial Expenses	6,190,426	6,781,761	1,842,326	2,653,060
Total Operating Expense	30,933,742	32,568,161	10,501,198	12,553,757
Operating Profit / (Loss)	15,414,101	7,696,970	9,905,988	4,483,313
Non Operating Income/ (Expense)				
Dividend Income	1,172,071	1,142,364	1,142,364	1,142,364
Rental & Others Income	10,547,067	8,849,888	3,797,669	3,502,902
Total Non- Operating Income:	11,719,138	9,992,252	4,940,033	4,645,266
Profit / (Loss) before WPPF	27,133,238	17,689,222	14,846,021	9,128,579
Less: WPPF	1,292,059	842,344	706,953	434,694
Profit / (Loss) after WPPF	25,841,179	16,846,879	14,139,067	8,693,885
Less: Income Tax Provision	511,260	71,828	228,495	66,000
Profit / (Loss) after Tax	25,329,920	16,775,051	13,910,572	8,627,885
Earning Per Share	3.69	2.45	2.03	1.26

STATEMENT OF CHANGES IN EQUITY FOR PERIOD ENDED 31ST MARCH, 2025

FOR PERIOD ENDED FROM JUL-2024 TO MAR-2025

Amount in BDT

Particulars	Share Capital	Capital in excess of par	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1 st 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 tax	-	-	-	25,329,920	25,329,920	
Add/(Less): Adjustment of Dividend Prov. F/Y 2020-21	-	-	-	-	-	-
Balance as on 31st Mar, 2025	68,559,310	178,531,820	441,279,541	16,407,346 (33,777,074)	492,469,123	

FOR PERIOD ENDED FROM JUL-23 TO MAR-24

Amount in BDT

Particulars	Share Capital	Capital in excess of par	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1 st 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 tax	-	-	-	25,329,920	25,329,920	
Add/(Less): Adjustment of Dividend Prov. F/Y 2020-21	-	-	-	-	-	-
Balance as on 31st Mar, 2025	68,559,310	178,531,820	441,279,541	16,407,346 (33,777,074)	492,469,123	

STATEMENT OF CASH FLOWS FOR PERIOD ENDED 31ST MARCH, 2025**CASH FLOW FROM OPERATING ACTIVITIES:**

Collection from turnover & others	175,670,177	186,198,144	87,799,415	71,213,273
Payment or cost and expenses	(146,137,878)	(176,044,154)	(65,590,739)	(70,810,260)
Net Cash Flow from operating Activities (A)	29,532,299	10,153,990	22,208,676	403,013

CASH FLOW FROM INVESTING ACTIVITIES:

Changes of intangible assets	294,998	(4,997,265)	(100,400)	(55,000)
Capital work in progress	575,000	(790,983)	(545,000)	(236,900)
Dividend Receipt	1,142,364	-	1,142,364	-
Advance for Work & Others	270,000	(4,177,130)	151,735	(1,328,473)
Net Cash Flow from investing Activities (B)	2,282,362	(9,965,378)	648,699	(1,620,373)

CASH FLOW FROM FINANCING ACTIVITIES:

Dividend paid	(1,733,410)	-	-	-
Proceed from Associate/unit loan	(21,186,076)	(4,443,539)	(20,913,139)	(415,884)
Proceed from bank loan	(10,541,490)	10,555,935	(123,731)	869,183
Net Cash Flow from financing Activities (C)	(31,727,566)	6,112,396	(22,770,280)	453,299

Net Cash in Flow for the year (A+B+C)	87,095	6,301,009	87,095	(764,061)
Cash and Bank Balance at Opening	4,898,500	7,824,285	4,898,500	14,889,354
Cash and Bank Balances at Closing	4,985,595	14,125,294	4,985,595	14,125,294
Net Operating Cash Flow per Share	4.31	1.48	3.24	0.06

Sd/-
Managing DirectorSd/-
DirectorSd/-
Chief Financial OfficerSd/-
Company Secretary

The details of the published 3rd quarterly financial statements are available in the website of the company. The address of the website is : www.kayandque.com