KAY & QUE
(BANGLADESH) LTD.

KAY & QUE (BANGLADESH) LTD.

Auditor's Report
&
Audited Financial Statements
for the year ended 30 June 2025

Kay & Que (Bangladesh) Ltd.

Financial Statements

For the year ended 30 June, 2025

Independent Auditors' Report
To the Board of Directors of
Kay & Que (Bangladesh) Limited

Qualified Opinion:

We have audited the Financial Statements of "**Kay & Que (Bangladesh) Limited'** which comprise the Statement of Financial Position as at 30 June 2025, and Statements of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes to the Financial Statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion of our report, the accompanying financial statements give a true and fair view of the Financial Position of the Company as at 30 June 2025 and of its Financial Performance and its Cash Flows for the year then ended in accordance with the International Financial Reporting Standards (IFRSs) the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

Basis for Qualified Opinion:

- We refer to Schedule A & Schedule A (IT), where the Company has reported Tk. 546,068,221 as Property, Plant & Equipment. We were unable to verify the figure due to absence of appropriate fixed asset management system, which is non-compliance of IAS-16: Property, Plant & Equipment.

- As disclosed in Note # 8.03 to the Financial Statements, the Company has shown an amount of Tk. 4,667,559 as Deposit against VAT for which documentation observed inadequate & as such could not be verified.

- As disclosed in Note # 14.00 to the Financial Statements, the Company has shown an amount of Tk. 19,137,698 as Creditor for Expenses for which documentation observed inadequate & as such could not be verified.

- As disclosed in Note # 16.00 to the Financial Statements, the Company has shown an amount of Tk. 7,558,428 as liabilities for WPWF which includes prior year amount of Tk. 4,049,918 that has not been paid by the company to the fund. As per Labor Act, 2006 section 242 (1) the total amount shall be distributed in equal proportion to all workers. Also, that, as per section 240(3) The company shall pay interest on the amount of the Participation Fund which is used for its business at the rate of two and a half percent above the bank rate or 7.5%

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(seventy five percent) of the rate at which dividend is declared on its ordinary shares, whichever is higher.

Emphasis of Matter

In forming our opinion on the Financial Statements, we considered the following matters and the facts that:

- We would like to draw attention to Note # 12.00 to the financial statements, which outlines that Kay & Que (Bangladesh) Limited merged with Multi Sourcing Ltd. from a Scheme of Arrangement for Demerger and Merger involving Kay & Que (Bangladesh) Limited and Multi Sourcing Ltd. by The High Court Division of the Supreme Court of Bangladesh approved the scheme on 04 December 2022 providing for the (i) demerger of Multi Sourcing Ltd. into Kay & Que (Bangladesh) Limited Under this scheme, Kay & Que (Bangladesh) Limited acquired the Multi Sourcing Ltd. in exchange for its equity shares. The Certified Copies of the court order were received by the Companies on 04 December 2022 and filed with the Registrar of Joint Stock Companies and Firms (RJSC) on 31 July 2023. The Court ordered that the Scheme of Arrangement for Demerger and Merger shall form part of the judgement and order. The court directed that all regulatory bodies including RJSC shall give effect of this Scheme of Arrangement for Demerger and Merger without any further act, deed, petition or order whatsoever. The Merger Appointed Date was 01 Jan 2018; however, its effects are reflected in the financial statements as of July 31,2023 with restatement of the previous year's figures as an adjusting event. In reference to the Note # 12.05 of the financial statements, we draw attention that the ownership of the assets and liabilities incorporated in merger and post-merger effects and business license of Multi Sourcing Ltd. has been transferred to Kay & Que (Bangladesh) Limited through the court order, but the administrative processes of transfer of such Assets and Liabilities and business license with regulatory bodies, are still in progress of being updated and some of the assets like current account with banks and accounts receivable remain untransferable.

- As disclosed in Note # 16.00 to the Financial Statements, the company has shown an amount of Tk. 3,200,680 as Unclaimed Dividend as on 30 June 2025. The designated bank account for dividend has shown a balance of Tk. 1,138 as at 30 June 2025. Hence, there is a shortfall of Tk. 3,199,542 in the dividend bank account. This is a non-compliance of the section 28 (1) of Dhaka Stock Exchange (Listing) Regulations, 2015.

- As per directive no BSEC/CMRRCD/2O21-386/03 dated 14 January 2021 of any dividend remain unpaid or unclaimed or unsettled including accrued interest (after adjustment of bank charge, if any) thereon for a period of 3 (three) years from the date of declaration or approval or record date, as the case may be, shall be transferred to Capital Market Stabilization Fund (CMSF). But the Company has not transferred Unclaimed Dividend of Tk. 2,477,856 which is unpaid for more than 3 years.

Our opinion is not modified in respect to these matters.

We conduct our audit in accordance with International Standards on Auditing (ISAs) Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) Bangladesh Securities and Exchange Commission (BSEC) and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code and the Institute of Chartered Accountants of Bangladesh (ICAB) By Laws. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Responsibilities of Management and Those Charged with Governance for the Financial Statements:

Management is responsible for the preparation of Financial Statements that give a true and fair view in accordance with IFRSs and for such internal control as management determines is necessary to enable the preparation of Financial Statements that are free from material misstatement, whether due to fraud or error. In preparing the Financial Statements, management is responsible for assessing the entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so. Those charged with governance are responsible for overseeing the Company's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the Financial Statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Financial Statements.

As part of an audit in accordance with ISAs, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the Financial Statements, including the disclosures, and whether the Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Other Legal and Regulatory Requirements:

In accordance with the Companies Act 1994, Bangladesh Securities and Exchange Rules 2020, we also report the following:

a) We have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;

b) In our opinion, proper books of account as required by law have been kept by the company so far as it appeared from our examination of these books;

c) The Statement of Financial Position and Statement of Profit or Loss and Other Comprehensive Income dealt with by the report are in agreement with the books of account and returns;

d) The expenditure incurred was for the purposes of the Company's business.

Pinaki Das

Pinaki Das FCA
Senior Partner
ICAB Enrollment No: 151
FRC Enlistment No.:CA-001-133
Pinaki & Company
Chartered Accountants
FRC Firm Enlistment No.: CAF-001-113

Place: Dhaka, Bangladesh
Dated: 30 October 2025
DVC: 2510300151AS700643

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KAY & QUE (BANGLADESH) LIMITED

Statement of Financial Position

As at June 30, 2025

Particulars	Notes	Amount in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-Current Assets		**760,839,272**	**761,188,938**
Property, Plant & Equipment	Schedule-A	546,068,221	547,991,190
Investment	3.00	22,463,231	22,494,928
Capital Work in Progress	4.00	72,715,650	72,140,650
Intangible Assets	5.00	119,592,170	118,562,170
Current Assets		**329,369,742**	**254,144,390**
Inventories	6.00	5,348,959	4,388,764
Accounts and Others Receivable	7.00	180,256,740	120,583,495
Advances, Deposits & Prepayments	8.00	105,441,926	98,847,423
Advance Income Tax (AIT)	9.00	26,004,181	25,426,208
Cash & Cash Equivalents	10.00	12,317,936	4,898,500
TOTAL ASSETS		**1,090,209,014**	**1,015,333,328**
EQUITY AND LIABILITIES			
Shareholders Equity		**711,326,536**	**645,671,023**
Share Capital	11.00	69,930,490	68,559,310
Revaluation reserve		441,279,541	441,279,541
General Reserve		178,531,820	178,531,820
Fair Value Reserve		16,375,649	16,407,346
Retained Earnings		5,209,036	(59,106,994)
Current Liabilities		**378,882,479**	**369,662,305**
Creditor for Goods	12.00	-	13,281,426
Short Term Bank Loan	13.00	104,786,634	117,200,241
Creditor for Expenses	14.00	19,137,698	19,781,973
Unclaimed Dividend	15.00	3,200,680	3,198,396
Workers Participation and Welfare Fund	16.00	7,558,428	4,049,918
Associates/Others Loan	17.00	223,236,588	191,753,722
Provision for Income Tax	18.00	20,962,450	20,396,630
TOTAL EQUITY AND LIABILITIES		**1,090,209,014**	**1,015,333,328**

The annexed notes 1 to 33 form an integral part of the financial statements.

Tabith Awal	**Tajwar M. Awal**	**Kazi Ekramul Hoque**	**Md. Ibrahim Shafi Mithun**
Managing Director	**Director**	**Chief Financial Officern**	**Company Secretary**

Signed in terms of our separate report of even date

Pinaki Das FCA
Senior Partner
ICAB Enroll. No. 151
FRC Enlistment No.: CA -001-133
Pinaki & Company
Chartered Accountants
FRC Firm Enlistment No.: CAF-001-113

Place : Dhaka,Bangladesh
Date : 30 October 2025
DVC : 2510300151AS700643

KAY & QUE (BANGLADESH) LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka					
		01 July 2024 to 30 June 2025			01 July 2023 to 30 June 2024		
		Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
Sales Revenue	19.00	266,154,990	122,029,483	388,184,473	188,445,367	69,011,243	257,456,610
Less: Cost of Sales	20.00	257,368,400	24,086,608	281,455,008	188,936,425	25,436,723	214,373,148
Gross Profit/ (Loss)		**8,786,590**	**97,942,875**	**106,729,465**	**(491,058)**	**43,574,520**	**43,083,462**
General & Administrative Expenses	21.00	6,948,286	23,855,482	30,803,768	9,551,488	21,929,621	31,481,109
Selling & Marketing Expenses	22.00	-	215,846	215,846	-	-	-
Financial Expenses	23.00	8,915,303	4,339,472	13,254,774	8,177,828	5,532,587	13,710,415
Total Operating Expense		**15,863,589**	**28,410,800**	**44,274,388**	**17,729,316**	**27,462,208**	**45,191,525**
Operating Profit / (Loss)		**(7,076,998)**	**69,532,075**	**62,455,077**	**(18,220,374)**	**16,112,312**	**(2,108,062)**
Non Operating Income/ (Expense):							
Dividend Income	24.00	1,160,072	-	1,160,072	1,142,364	-	1,142,364
Rental Income	25.00	9,984,000	-	9,984,000	9,984,000	-	9,984,000
Others Income	26.00	-	79,559	79,559	-	121,534	121,534
Total Non- Operating Income:		**11,144,072**	**79,559**	**11,223,631**	**11,126,364**	**121,534**	**11,247,898**
Profit / (Loss) before WPWF		**4,067,074**	**69,611,634**	**73,678,708**	**(7,094,010)**	**16,233,846**	**9,139,836**
Less: WPPF		-	-	3,508,510	(337,810)	773,040	435,230
Profit / (Loss) after WPWF		**4,067,074**	**69,611,634**	**70,170,198**	**(6,756,200)**	**15,460,806**	**8,704,605**
Less: Income Tax Prov.		-	-	3,797,388	-	-	4,138,372
Net Profit / (Loss) after Tax		**4,067,074**	**69,611,634**	**66,372,810**	**(6,756,200)**	**15,460,806**	**4,566,233**
Gain/(Loss) on Marketable Securities (Unrealized)		(31,697)	-	(31,697)	(54,171)	-	(54,171)
Total Profit /(Loss) and Other Income		**4,035,376**	**69,611,634**	**66,341,112**	**(6,810,371)**	**15,460,806**	**4,512,062**

The annexed notes 1 to 33 form an integral part of the financial statements.

Tabith Awal **Managing Director**	**Tajwar M. Awal** **Director**	**Kazi Ekramul Hoque** **Chief Financial Officer**	**Md. Ibrahim Shafi Mithun** **Company Secretary**

Signed in terms of our separate report of even date

Pinaki Das FCA
Senior Partner
ICAB Enroll. No. 151
FRC Enlistment No.: CA -001-133
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Place : Dhaka,Bangladesh
Date : 30 October 2025
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KAY & QUE (BANGLADESH) LIMITED
Statement of Changes in Equity
For the year ended June 30, 2025

Amount in BDT

Particulars	Share Capital	General Reserve	Revaluation Reserve	Fair value Reserve	Retained Earnings	Total
Opening Balance as on 30th June 2024	**68,559,310**	**178,531,820**	**441,279,541**	**16,407,346**	**(59,106,994)**	**645,671,023**
Net profit dureing the year	-	-	-	-	66,372,810	66,372,810
Dividend Provision for the year 2023-24	-	-	-	-	(2,056,779)	(2,056,779)
Gain/(Loss) on securities (Unrealize)	-	-	-	-	-	-
2% Stock Bonus, FY 2024	1,371,180	-	-	(31,697)	-	1,339,483
Closing Balance as on 30th June 2025	**69,930,490**	**178,531,820**	**441,279,541**	**16,375,649**	**5,209,036**	**711,326,536**

KAY & QUE (BANGLADESH) LIMITED
Statement of Changes in Equity
For the year ended June 30, 2024

Amount in BDT

Particulars	Share Capital	General Reserve	Revaluation Reserve	Fair value Reserve	Retained Earnings	Total
Opening Balance as on 30th June 2023	**51,476,560**	**-**	**441,279,541**	**16,461,517**	**(115,777,074)**	**393,440,544**
Gain from marger	-	-	-	-	189,751	189,751
Accomulated profit (Post Merger)	-	-	-	-	53,458,393	53,458,393
New share issue against merger	17,082,750	-	-	-	-	17,082,750
Captal excess of par value	-	178,531,820	-	-	-	178,531,820
Net profit during the period	-	-	-	-	4,566,233	4,566,233
Dividend provision FY 2022-23- 3%	-	-	-	-	(1,544,297)	(1,544,297)
Gain/(Loss) on securities (Unrealize)	-	-	-	(54,171)	-	(54,171)
Closing Balance as on 30th June 2024	**68,559,310**	**178,531,820**	**441,279,541**	**16,407,346**	**(59,106,994)**	**645,671,023**

The annexed notes 1 to 33 form an integral part of the financial statements.

Tabith Awal **Managing Director**	**Tajwar M. Awal** **Director**	**Kazi Ekramul Hoque** **Chief Financial Officer**	**Md. Ibrahim Shafi Mithun** **Company Secretary**

PINAKI & CO.
CHARTERED ACCOUNTANTS

KAY & QUE (BANGLADESH) LIMITED
Statement of Cash Flows
For the year ended June 30, 2025

Particulars	Notes	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
A) Cash Flows from Operating Activities:			
Collection from Turnover & Others		338,574,787	240,531,053
Payment & Expenses		(329,932,689)	(233,857,981)
Net Cash Flows from Operating Activities (A)		**8,642,097**	**6,673,071**
B) Cash Flow From Investing Activities:			
Dividend Receipt		1,160,072	1,142,364
Investment in share		-	54,171
Investment in Intangible assets		(1,030,000)	(6,100,036)
Capital work in progress		(575,000)	13,148,971
Proceed from Advance for Work & Others		(6,594,503)	6,535,736
Prior Year Adjustment		-	237,002
Proceed from Inter Company/unit Loans Received		31,482,866	(13,588,129)
Gain/(Loss) on Securities (Unrealized)		-	-
Net Cash Flows from Investing Activities (B)		**24,443,435**	**1,430,079**
C) Cash Flow from Financing Activities:			
Chane in Unclaim Dividend		2,284	(1,648,414)
Financial Expense		(13,254,774)	-
Proceed from Bank Loan		(12,413,607)	(2,556,355)
Net Cash Flows from Financing Activities (C)		**(25,666,097)**	**(4,204,769)**
Net Cash in Flow/(Outflow) for the year (A+B+C)		**7,419,436**	**3,898,381**
Cash and Bank Balance at Opening		4,898,500	1,000,119
Cash and Bank Balances at Closing		**12,317,936**	**4,898,500**

The annexed notes 1 to 33 form an integral part of the financial statements.

Tabith Awal **Managing Director**	**Tajwar M. Awal** **Director**	**Kazi Ekramul Hoque** **Chief Financial Officer**	**Md. Ibrahim Shafi Mithun** **Company Secretary**

PINAKI & CO. CHARTERED ACCOUNTANTS

KAY & QUE (BANGLADESH) LIMITED

Schedule of Property, Plant & Equipment

For the year ended June 30, 2025

Schedule-A

Particulars	Cost				Depreciation				Written down value as on 30-06-2025	Written down value as on 30-06-2024
	Balance as on 30-06-2024	Addition during the year	Balance as on 30-06-2025	Rate	Balance as on 30-06-2024	Adjustment during the year	Charge during the year	Balance as on 30-06-2025		
i) Land	461,400,000	-	461,400,000		-	-	-	-	461,400,000	461,400,000
ii) Flood Embankment & Road	962,271	-	962,271		-	-	-	-	962,271	962,271
Sub-Total	**462,362,271**	-	**462,362,271**		-	-	-	-	**462,362,271**	**462,362,271**
Office Building	3,084,195	-	3,084,195		2,026,904	-	-	2,026,904	1,057,291	1,057,291
Factory Building	1,883,374	-	1,883,374		1,883,374	-	-	1,883,374	-	-
Pesticide Building	-	-	-		-	-	-	-	-	-
Substation & Generator	1,156,428	-	1,156,428		940,884	-	-	940,884	215,544	215,544
Boundary, Main Gate & Godown	1,199,229	-	1,199,229		948,860	-	-	948,860	250,369	250,369
Sub-Total	**7,323,226**	-	**7,323,226**		**5,800,022**	-	-	**5,800,022**	**1,523,204**	**1,523,204**
Electric Equipment	1,673,524	-	1,673,524		1,223,569	-	-	1,223,569	449,955	449,955
Local Machinery	4,104,881	-	4,104,881		3,544,027	-	-	3,544,027	560,854	560,854
Sub-Total	**5,778,405**	-	**5,778,405**		**4,767,596**	-	-	**4,767,596**	**1,010,809**	**1,010,809**
Total	**475,463,902**	-	**475,463,902**		**10,567,618**	-	-	**10,567,618**	**464,896,284**	**464,896,284**

5.1) As per directive of the Securities Exchange Commission (SEC) the management has adopted the basis of depreciating the Padma Techno Consult & Survey Ltd. the expected useful life has been estimated to be 30 years and 16 years for office building, Factory Building and machinery respectively. The management, however decided to write off the said book values over 20 years for both Office building & Factory building and over 10 years for machinery.

KAY & QUE (BANGLADESH) LIMITED

Schedule of Property, Plant & Equipment

For the year ended June 30, 2025

Schedule-A

Particulars	Cost				Depreciation				Written down value as on 30-06-2025	Written down value as on 30-06-2024
	Balance as on 30-06-2024	Addition during the year	Balance as on 30-06-2025	Rate	Balance as on 30-06-2024	Adjustment during the year	Charge during the year	Balance as on 30-06-2025		
ii) Land dev. & Approach Road	8,256,176	-	8,256,176		-	-	-	-	8,256,176	8,256,176
Sub-Total	**8,256,176**	-	**8,256,176**		-	-	-	-	**8,256,176**	**8,256,176**
Building	3,904,549	-	3,904,549	5%	2,094,416	-	90,507	2,184,922	1,719,627	1,810,133
Other Construction	458,275	-	458,275	5%	245,821	-	10,623	256,444	201,831	212,454
Sub-Total	**4,362,824**	-	**4,362,824**		**2,340,237**	-	**101,129**	**2,441,366**	**1,921,458**	**2,022,587**
Imported machinery	52,113,569	-	52,113,569	10%	42,074,528	-	1,003,904	43,078,433	9,035,136	10,039,041
Local Equipment	3,037,371	-	3,037,371	10%	1,977,722	-	105,965	2,083,687	953,684	1,059,649
Electric Installation	438,381	-	438,381	10%	360,600	-	7,778	368,378	70,003	77,781
Gas Line installation	803,706	-	803,706	10%	661,106	-	14,260	675,366	128,340	142,600
Sub-Total	**56,393,027**	-	**56,393,027**		**45,073,956**	-	**1,131,907**	**46,205,863**	**10,187,164**	**11,319,071**
Sundry Assets	333,294	-	333,294	10%	235,431	-	9,786	245,217	88,077	97,863
Sut-Total	**333,294**	-	**333,294**		**235,431**	-	**9,786**	**245,217**	**88,077**	**97,863**
Total	**69,345,321**	-	**69,345,321**		**47,649,623**	-	**1,242,823**	**48,892,446**	**20,452,875**	**21,695,698**
Grand Total for Refueling Unit	**544,809,223**	-	**544,809,223**		**58,217,241**		**1,242,823**	**59,460,064**	**485,349,159**	**486,591,982**

Kay and Que (BD) Limited (IT Unit)
Statement of Property, Plant & Equipment
As at June 30, 2025

Schedule-A

Particulars	Cost			Depreciation				Written down Value as at 30.06.2025	Written down Value as at 30.06.2024
	Balance as on 30.06.2024	Addition during the year	Balance as on 30.06.2025	Rate	Balance as on 30.06.2024	Charge during the Month	Balance as on 30.06.2025		
Land & Land Development	56,048,485	-	56,048,485	-	-	-	-	56,048,485	56,048,485
Computer & Others	2,842,171	-	2,842,171	30%	2,363,737	143,530	2,507,267	334,904	478,434
Server (3 Nos)	1,239,354	-	1,239,354	30%	1,001,410	71,383	1,072,793	166,561	237,944
Card (R2,SS7,Analog)	74,370	-	74,370	30%	67,164	2,162	69,326	5,044	7,206
Router	13,706	-	13,706	30%	12,378	398	12,776	930	1,328
Generator	3,914	-	3,914	20%	3,002	182	3,184	730	912
Furniture and Equipment	2,035,454	-	2,035,454	10%	1,008,501	102,695	1,111,196	924,258	1,026,953
Vehicles	11,773,264	-	11,773,264	10%	8,175,318	359,795	8,535,112	3,238,152	3,597,946
Total:	**74,030,718**	**-**	**74,030,718**		**12,631,510**	**680,146**	**13,311,655**	**60,719,063**	**61,399,208**

PINAKI & CO. CHARTERED ACCOUNTANTS

1.00 General:

1.01 Legal Form of the Company:

a) Kay & Que (Bangladesh) Limited was Incorporated in Bangladesh on January 19, 1984 as a Public Limited Company under Companies Act, 1913. The Company started its commercial production in November 1989. Its Shares are listed with both the Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd. since 1996.

b) The registered office of the company is situated at Anchor Tower, 1/1(B), Sonargaon Road, Dhaka, Bangladesh and the Factory is situated at Dhamrai, Manikgonj on Dhaka Aricha Highway.

1.02 Nature of Business:

The Kay & Que (BANGLADESH) Limited is now operating one CNG Unit and the business of IT enabled services. The company has started stone business from July 2018. Besides that the Company has entered into Land Lease & Rental agreement with CG Foods (BANGLADESH) Limited for its vacant land and office.

1.03 Revisiting comparative figures

The merger took place as on December 04, 2022 with court order. Materialization of merger took place with payments of consideration on 31 July 2023. The accounting entries were made in the books of accounts for merger on July 31, 2023 with retrospective effects since the appointing date of merger as on Jan 01, 2018. As a result, the audited figures of assets and liabilities and retained earning as at June 30, 2023 was revisited giving the merger effect which was treated as an adjusting event as on July 31, 2023. The comparative figures in the statements of financial position for June 30, 2023 was revisited giving the merger effects with adjusting events with retrospective effects.

2.00 Significant Accounting Policies & Other Material Information:

2.01 Accounting Convention and Basis of presentation:

The Financial Statements prepared under the historical cost convention and in accordance with the requirements of the Companies Act, 1994 the Securities and Exchange Rules, 2020 the Listing Regulations of Dhaka Stock Exchange Ltd. the International Accounting Standards (IASs) and International Financial Reporting Standers (IFRSs) as applicable to the company.

2.02 Use of Estimation:

Preparation of Financial Statements in conformity with International Accounting Standards requires management to make estimates and assumption that affect the reported amounts of Assets and Liabilities and Disclosure of contingent assets & liabilities, if any, at the date of the financial statements & revenues and expenses during the year reported. Actual result may differ from those estimates. Estimates are used in accounting for certain items such as depreciation, outstanding claims, taxes, reserves etc.

2.03 Components of Financial Statements:

The Financial Statements comprises of:

i) Statement of Financial Position as at June 30, 2025;
ii) Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2025;
iii) Statement of Changes in Equity for the year ended June 30, 2025;
iv) Statement of Cash Flows for the year ended June 30, 2025; and
v) Notes, Comprising Significant Accounting Policies and other Explanatory information to the Accounts.

2.04 Reporting Period:

Financial statements cover one year from 1st July 2024 to 30 June, 2025.

PINAKI & CO. CHARTERED ACCOUNTANTS

2.05 Statement on Compliance with IAS, Statutes & Rules:

The Institute of Chartered Accountants of Bangladesh (ICAB) is the sole Authority for adoption of International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs).

The Company has applied the applicable IASs and IFRSs adopted by ICAB while preparing the Financial Statements. Details are given below.

IAS No.	Name of the International Accounting Standards (IASs)	Status
1	Presentation of Financial Statements	Applied
2	Inventories	Applied
7	Statement of Cash Flows	Applied
8	Accounting Policies Changes in Accounting Estimates & Errors	Applied
10	Events after the Reporting period	Applied
12	Income Taxes	Applied
14	Segment Reporting	Applied
16	Property, Plant & Equipment	Applied
19	Employee Benefits	Applied
21	The Effects of Changes in Foreign Exchange Rates	Applied
24	Related Party Disclosures	Applied
25	Accounting for Investments	Applied
32	Financial Instruments: Presentation	Applied
33	Earnings Per Share	Applied
37	Provisions Contingent Liabilities and Contingent Assets	Applied
38	Intangible Assets	Applied
39	Financial Instruments: Recognition and Measurement	Applied

IFRS No.	International Financial Reporting Standards (IFRSs)	Status
3	Business Combination	Applied
10	Consolidate Financial Statements	Applied
8	Operating Segments	Applied
15	Revenue from Contracts with Customers	Applied

2.06 Related Party Transaction:

The company entered into transactions with the related parties in normal course of business that fall within the definition of related party as per International Accounting Standards (IAS 24). The details of related party transactions are shown in Note: 28.00.

2.07 Property, Plant & Equipment:

Property, Plant & Equipment are valued at historical cost less accumulated depreciation. No depreciation is charged on freehold land and flood embarkment, which are stated at cost. Depreciation of Property Plant & Equipment is computed using Reducing Balance Method. The Unit-I was revalued in 10.06.2018 and is was fully depreciated, revalued amount is carried forward. Property, Plant & Equipment of CNG Project is depreciated following reducing balance method.

a) Depreciation:

Rate of charging depreciation is as follows.

Type of Assets	2025	2024
Building and other construction	5%	5%
Plant and Machinery	10%	10%
Sundry Assets	10%	10%
Computer & Others	30%	30%
Server (3 Nos)	30%	30%
Card (R2,SS7,Analog)	30%	30%
Router	30%	30%
Generator	20%	20%
Furniture and Equipment	10%	10%
Vehicles	10%	10%

PINAKI & CO. ★ CHARTERED ACCOUNTANTS ★

2.08 Inventories :

Stock of Stores and Spares have been valued at average cost method. Stock of finished goods have been valued at cost which is lower than selling price.

2.09 Sundry Debtors :

Sundry debtors have been recorded at original invoice amount, which represents net realizable value only. The entire amount of Sundry Debtors is considered good and collectable and therefore, no amount was written off or no provision has been made for doubtful accounts.

2.10 Advance, Deposits & Prepayments:

Advances, Deposits and Prepayments are realizable in the ordinary course of company`s business at a value at least equal to its value stated in the Statement of Financial Position.

2.11 Cash and Bank Balances:

The Cash in hand and Cash at Bank held at the year end is available for use without any restriction.

2.12 Income Taxes :

Provision for Income Tax has been made at applicable rates as per Income Tax Act , 2023.

2.13 Employees Benefit Plans:

The company operates for its permanent employees a contributory provident fund. The provident fund is administered by a Board of Trustees and is funded by equal contribution from the employees and company at predetermined rates. The contribution is invested separately outside the company assets. The company also operates a profit participation fund for the Workers. Accounting of employees benefit plans conform IAS-19.

2.14 Earning per Share (EPS) :

a) Basic Earning Per Share:

This has been calculated by dividing the basic earning by the weighted average number of ordinary share outstanding during the year. The details are shown in Note-30.00

b) Diluted Earning Per Share:

No diluted EPS is required to be calculated for the year, as there was no scope for dilution during the year.

2.15 Cash Flow Statement :

According to IAS - 7 "Statement of Cash Flows" cash comprises cash in hand and bank deposits. Cash flow statement has been presented under Direct Method and also a Reconciliation between Direct Method and Indirect Method of cash flows from operating activities has been given in note-33.00

20.16 Events after the Reporting Period:

In compliance with the requirements of IAS-10 "Events After the reporting period" that provide additional information about the company's position at the date of the financial position are reflected In the financial statements and events after the reporting period that are not adjusting events are disclosed in the notes-34.00.

PINAKI & CO. ★ CHARTERED ACCOUNTANTS ★

Note	Particulars		Amount in Taka					
			30 June 2025			30 June 2024		
			Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
3.00	**Investment:**							
	Investment in CDBL Share		22,356,063	-	22,356,063	22,356,063	-	22,356,063
	Investment in Marketable Securities	3.01	107,167	-	107,167	138,865	-	138,865
			22,463,231	-	22,463,231	22,494,928	-	22,494,928
3.01	**Investment in Marketable Securities:**							
	Opening Market Value of Investment		138,865	-	138,865	193,036	-	193,036
	Add: Buy of Securities		-	-	-	-	-	-
	Add: Gain from securities		-	-	-	-	-	-
			138,865	-	**138,865**	**193,036**		**193,036**
	Less: Sale of securities		-	-	-	-	-	-
	Less: Market value adjustment		31,697	-	31,697	54,171		54,171
	Closing Balance		107,167	-	107,167	138,865	-	138,865
4.00	**Capital Work in Progress**							
	Opening balance		-	72,140,650	72,140,650	-	85,289,621	85,289,621
	Add: Addition during the year		-	575,000	575,000	-	5,351,029	5,351,029
			-	**72,715,650**	**72,715,650**	-	**90,640,650**	**90,640,650**
	Less: Adjustment during the year		-	-	-	-	18,500,000	18,500,000
	Closing Balance		-	72,715,650	72,715,650	-	72,140,650	72,140,650

4.01 The Capital Work In progress represents a building under Constructions that is located at Natun Bazar. Vatara, Dag No-1267. The size of building is G+7, 29000 square ft.

Note	Particulars		Re-Fueling Unit (30 June 2025)	IT Unit (30 June 2025)	Total (30 June 2025)	Re-Fueling Unit (30 June 2024)	IT Unit (30 June 2024)	Total (30 June 2024)
5.00	**Intangible Assets**							
	Opening Balance		-	118,562,170	118,562,170	-	112,462,134	112,462,134
	Add: Addition during the year		-	1,030,000	1,030,000	-	6,100,036	6,100,036
			-	**119,592,170**	**119,592,170**	-	**118,562,170**	**118,562,170**
	Less: Adjustment		-	-	-	-	-	-
	Closing Balance		-	119,592,170	119,592,170	-	118,562,170	118,562,170
5.01	**The details break-up is made up as follows:**							
	Application Software 3333		-	10,644,469	10,644,469	-	10,644,469	10,644,469
	Application Software 3355		-	2,172,538	2,172,538	-	2,172,538	2,172,538
	ERP Software- Insurance Management		-	20,841,740	20,841,740	-	20,841,740	20,841,740
	ERP Software- Life Insurance Management		-	35,528,581	35,528,581	-	35,528,581	35,528,581
	ERP Software- MFCL		-	4,187,442	4,187,442	-	4,187,442	4,187,442
	IVR Software		-	13,559,744	13,559,744	-	12,589,744	12,589,744
	New Code- 16215		-	264,519	264,519	-	204,519	204,519
	Software for WAP		-	32,393,137	32,393,137	-	32,393,137	32,393,137
			-	**119,592,170**	**119,592,170**	-	**118,562,170**	**118,562,170**
6.00	**Inventories:**							
	Stores & Spares	6.01	2,452,970	-	2,452,970	2,417,060	-	2,417,060
	Stock of Fuel	6.02	2,895,989	-	2,895,989	1,971,704	-	1,971,704
			5,348,959	-	**5,348,959**	**4,388,764**	-	**4,388,764**
6.01	**Stores & Spares:**							
	Opening Balance		2,417,060	-	2,417,060	3,390,190	-	3,390,190
	Add: Purchase during the year		37,081	-	37,081	23,413	-	23,413
			2,454,141	-	**2,454,141**	**3,413,603**	-	**3,413,603**
	Less: Consumption during the year		1,171	-	1,171	996,543	-	996,543
	Closing Balance		2,452,970	-	2,452,970	2,417,060	-	2,417,060
6.02	**Stock of Fuel:**							
	Opening Balance		1,971,704	-	1,971,704	707,064	-	707,064
	Add: Purchase during the period		231,019,282	-	231,019,282	99,280,935	-	99,280,935
			232,990,986	-	**232,990,986**	**99,987,999**	-	**99,987,999**
	Less: Sale during the period		230,094,997	-	230,094,997	98,016,295	-	98,016,295
	Closing Balance		2,895,989	-	2,895,989	1,971,704	-	1,971,704
7.00	**Accounts and Other Receivables:**							
	Receivable against Sales/Service	7.01	17,202,888	85,132,655	102,335,543	17,925,288	34,721,010	52,646,298
	CG Foods (Bd) Ltd. Against Rent	7.02	77,921,197	-	77,921,197	67,937,197	-	67,937,197
			95,124,085	**85,132,655**	**180,256,740**	**85,862,485**	**34,721,010**	**120,583,495**
7.01	**Receivable Against Sales/Service:**							
	Opening Balance		17,925,288	34,721,010	52,646,298	2,667,610	32,931,596	35,599,206
	Add: Sales during the year		34,655,952	122,029,483	156,685,435	50,565,405	69,011,243	119,576,648
	Add: Adjustment		-	-	-	4,238,380	-	4,238,380
			52,581,240	**156,750,493**	**209,331,733**	**57,471,395**	**101,942,839**	**159,414,234**
	Less: Collection during the year		35,378,352	71,617,838	106,996,190	39,546,107	67,221,829	106,767,936
	Closing Balance		17,202,888	85,132,655	102,335,543	17,925,288	34,721,010	52,646,298
7.02	**Rent Receivable to CG Food (BD) Ltd:**							
	Opening Balance		67,937,197	-	67,937,197	57,953,197	-	57,953,197
	Add: Rent during the year		9,984,000	-	9,984,000	9,984,000	-	9,984,000
	Less: Receipt during the year		-	-	-	-	-	-
			77,921,197	-	**77,921,197**	**67,937,197**	-	**67,937,197**
	Less: Adjustment		-	-	-	-	-	-
	Closing Balance		77,921,197	-	77,921,197	67,937,197	-	67,937,197

PINAKI & CO. CHARTERED ACCOUNTANTS

Note	Particulars		Amount in Taka					
			30 June 2025			30 June 2024		
			Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
8.00	**Advances, Deposits & Prepayments:**							
	Advance	**8.01**	63,884,241	10,032,422	73,916,663	68,177,499	-	68,177,499
	Advance Against Land	**8.02**	21,853,883	-	21,853,883	21,853,883	-	21,853,883
	Deposits	**8.03**	9,439,769	-	9,439,769	8,352,819	-	8,352,819
	Prepayments	**8.04**	231,611	-	231,611	463,222	-	463,222
			95,409,504	**10,032,422**	**105,441,926**	**98,847,423**	-	**98,847,423**
8.01	**Advance:**							
	Associates/Others Advance	**8.01.01**	11,445,722	10,032,422	21,478,144	11,445,722	8,471,019	19,916,741
	Advance Against Equity to CG Food	**8.01.02**	23,900,000	-	23,900,000	23,400,000	-	23,400,000
	Advance against Fuel Station	**8.01.03**	17,006,664	-	17,006,664	14,460,303	-	14,460,303
	Advance against LPG Project	**8.01.04**	6,323,900	-	6,323,900	5,192,500	-	5,192,500
	Advance against Project Development		3,955,955	-	3,955,955	3,955,955	-	3,955,955
	Advance Against Gas Load Enhancement		1,252,000	-	1,252,000	1,252,000	-	1,252,000
			63,884,241	**10,032,422**	**73,916,663**	**59,706,480**	**8,471,019**	**68,177,499**
8.01.01	**Associates/Others Advance:**							
	Multimode Ltd.		4,258,433	-	4,258,433	4,258,433	-	4,258,433
	Aryans Fashion		386,750	-	386,750	386,750	-	386,750
	Chens Crop Science (BD) Ltd.		2,000,000	-	2,000,000	2,000,000	-	2,000,000
	Multimode Textile Mills Limits		980,539	-	980,539	980,539	-	980,539
	Bangladesh Petro Chemical Ltd		3,300,000	-	3,300,000	3,300,000	-	3,300,000
	Multimode Green Solutions Ltd		520,000	-	520,000	520,000	-	520,000
	Eguadian Bangladesh (Pvt.) Ltd		-	463,471	463,471	-	2,562,768	2,562,768
	Monson Holdings Ltd.		-	5,908,251	5,908,251	-	5,908,251	5,908,251
	Inter Unit Fund		-	3,660,700	3,660,700	-	-	-
			11,445,722	**10,032,422**	**21,478,144**	**11,445,722**	**8,471,019**	**19,916,741**
8.01.02	**Advance Against Equity to CG Food (BD) Ltd.:**							
	Opening Balance		23,400,000	-	23,400,000	23,400,000	-	23,400,000
	Add: Addition during the year		500,000	-	500,000	-		-
			23,900,000	-	**23,900,000**	**23,400,000**	-	**23,400,000**
	Less: Adjustment during the year		-	-	-	-	-	-
	Closing Balance		**23,900,000**	-	**23,900,000**	**23,400,000**	-	**23,400,000**
8.01.03	**Advance Against Fuel Station:**							
	Opening Balance		14,460,303	-	14,460,303	12,763,416	-	12,763,416
	Add: Addition during the year		2,546,361	-	2,546,361	1,696,887	-	1,696,887
			17,006,664	-	**17,006,664**	**14,460,303**	-	**14,460,303**
	Less: Adjustment during the year		-	-	-	-	-	-
	Closing Balance		**17,006,664**	-	**17,006,664**	**14,460,303**	-	**14,460,303**
8.01.04	**Advance Against LPG Project:**							
	Opening Balance		5,192,500	-	5,192,500	4,750,000	-	4,750,000
	Add: Addition during the year		1,131,400	-	1,131,400	442,500	-	442,500
			6,323,900	-	**6,323,900**	**5,192,500**	-	**5,192,500**
	Less: Adjustment during the year		-	-	-	-	-	-
	Closing Balance		**6,323,900**	-	**6,323,900**	**5,192,500**	-	**5,192,500**
8.02	**Advance Against Land:**							
	Advance agt. Land (Habibur Rahman)		10,310,000	-	10,310,000	10,310,000	-	10,310,000
	Advance against Boundary wall		8,440,000	-	8,440,000	8,440,000	-	8,440,000
	Advance against Land & Others Development		2,353,883	-	2,353,883	2,353,883	-	2,353,883
	Advance against Land		750,000	-	750,000	750,000	-	750,000
			21,853,883	-	**21,853,883**	**21,853,883**	-	**21,853,883**
8.03	**Deposits :**							
	Deposit against VAT		4,667,559	-	4,667,559	4,667,559	-	4,667,559
	Security deposit		4,772,210	-	4,772,210	3,685,260	-	3,685,260
			9,439,769	-	**9,439,769**	**8,352,819**	-	**8,352,819**
8.04	**Prepayments:**							
	Opening Balance		463,222	-	463,222	694,833	-	694,833
	Add: During the Period		-	-	-	-	-	-
			463,222	-	**463,222**	**694,833**	-	**694,833**
	Less: Adjustment during the year		231,611	-	231,611	231,611	-	231,611
	Closing Balance		**231,611**	-	**231,611**	**463,222**	-	**463,222**
9.00	**Advance Income Tax (AIT):**							
	Opening Balance		22,402,075	3,024,133	25,426,208	22,123,602	83,191	22,206,793
	Add: Addition during the year		278,473	3,518,915	3,797,388	278,473	2,940,942	3,219,415
			22,680,548	**6,543,048**	**29,223,596**	**22,402,075**	**3,024,133**	**25,426,208**
	Less: Adjustment during the year		278,473	2,940,942	3,219,415	-	-	-
	Closing Balance		**22,402,075**	**3,602,106**	**26,004,181**	**22,402,075**	**3,024,133**	**25,426,208**

PINAKI & CO. ★ CHARTERED ACCOUNTANTS ★

Note	Particulars	Amount in Taka					
		30 June 2025			30 June 2024		
		Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
9.01	**Year wise break up as follows:**						
	Assesment Year						
	2008-09	160,000	-	160,000	160,000	-	160,000
	2011- 12	3,443,438	-	3,443,438	3,443,438	-	3,443,438
	2012-13	2,411,823	-	2,411,823	2,411,823	-	2,411,823
	2013-14	426,280	-	426,280	426,280	-	426,280
	2014-15	770,247	-	770,247	770,247	-	770,247
	2015-16	1,398,743	-	1,398,743	1,398,743	-	1,398,743
	2016.17 (1st part)	828,251	-	828,251	828,251	-	828,251
	2016.17 (2nd part)	259,757	-	259,757	259,757	-	259,757
	2017-18	1,102,834	-	1,102,834	1,102,834	-	1,102,834
	2018-19	167,086	-	167,086	167,086	-	167,086
	Tax Deduction at Source	11,155,143	-	11,155,143	11,155,143	-	11,155,143
	2020-2021	-	17,779	17,779	-	17,779	17,779
	2022-2023	-	26,047	26,047	-	26,047	26,047
	2023-2024	-	39,365	39,365	-	39,365	39,365
	2024-2025	-	-	-	278,473	2,940,942	3,219,415
	2025-2026	278,473	3,518,915	3,797,388	-	-	-
		22,402,075	**3,602,106**	**26,004,181**	**22,402,075**	**3,024,133**	**25,426,208**
10.00	**Cash & Cash Equivalents-:**						
	Cash in hand:						
	Head Office	40,127	321	40,448	4,038	292	4,330
	Factory	730,522	-	730,522	204,736	-	204,736
		770,649	**321**	**770,970**	**208,774**	**292**	**209,066**
	Cash at Bank:						
	SIBL (Panthapath)-16810	137,389	-	137,389	129,234	-	129,234
	SIBL (Dhamrai)-0036	4,798	-	4,798	5,797	-	5,797
	SIBL (Panthapath)- 223 (Dividend Account)	1,138	-	1,138	216,200	-	216,200
	Bank Asia Ltd.-817	45,437	-	45,437	47,199	-	47,199
	MGBL- Anchor Tower Br.- 415	2,656	-	2,656	1,935	-	1,935
	UCBL- Kawranbazar- 1667	1,776	-	1,776	-	-	-
	Socal Islami Bank Ltd	-	1,233	1,233	-	1,964,005	1,964,005
	Brac Bank- 80001	-	3,716,644	3,716,644	-	-	-
	Bank Asia Ltd.- 655	-	7,523,555	7,523,555	-	2,286,150	2,286,150
	Dutch Bangla Bank Ltd- 4174	-	41,676	41,676	-	-	-
	First Security Islami Bank Ltd.	-	52,060	52,060	-	19,861	19,861
		193,195	**11,335,168**	**11,528,363**	**400,365**	**4,270,016**	**4,670,381**
	Balance at BO Account- 00023592	18,603	-	18,603	19,053	-	19,053
		18,603	**-**	**18,603**	**19,053**	**-**	**19,053**
		982,447	**11,335,489**	**12,317,936**	**628,192**	**4,270,308**	**4,898,500**
11.00	**Share Capital:**						
	Authorized Share Capital:						
	100,000,000 Ordinary Shares of Tk. 10 each	-	-	**1,000,000,000**	-	-	**1,000,000,000**
	Issued Subscribed & Paid-up Capital:						
	Pre-IPO & IPO, 3850000 Share @ Tk.10 each	-	-	38,500,000	-	-	38,500,000
	10% Stock bouns, 385000 share @ Tk. 10 each, F/Y 2008	-	-	3,850,000	-	-	3,850,000
	5% Stock bouns, 211750 share @ Tk. 10 each, F/Y 2009	-	-	2,117,500	-	-	2,117,500
	5% Stock bouns, 222330 share @ Tk. 10 each, F/Y 2011	-	-	2,223,300	-	-	2,223,300
	5% Stock bouns, 233450 share @ Tk. 10 each, F/Y 2012	-	-	2,334,500	-	-	2,334,500
	5% Stock bouns, 245126 share @ Tk. 10 each, F/Y 22-23	-	-	2,451,260	-	-	2,451,260
	100% Marger with MSL, 1708275 @ Tk. 10 each, F/Y 23-24	-	-	17,082,750	-	-	17,082,750
	2% Stock bouns, 137118 share @ Tk. 10 each, F/Y 23-24	-	-	1,371,180	-	-	-
	Total Paid Up Capital	-	-	**69,930,490**	-	-	**68,559,310**
12.00	**Creditor for Goods:**						
	Titas Gas Transmission Co. Ltd.	-	-	-	13,281,426	-	13,281,426
		-	-	-	**13,281,426**	-	**13,281,426**
13.00	**Bank Loan:**						
	Biam Commercial (Trading)	37,488,000	-	37,488,000	38,258,948	-	38,258,948
	Bai Muajjal WC CMSME (Revolving)	26,033,333	-	26,033,333	27,627,135	-	27,627,135
	HPSM-Project (Machinery) ME	15,098,143	-	15,098,143	18,173,047	-	18,173,047
	First Security Islami Bank Ltd.	-	-	-	-	4,325,358	4,325,358
	National Housing Finance & Investment Ltd.	-	26,167,158	26,167,158	-	28,815,753	28,815,753
		78,619,476	**26,167,158**	**104,786,634**	**84,059,130**	**33,141,111**	**117,200,241**

PINAKI & CO. CHARTERED ACCOUNTANTS

Note	Particulars	30 June 2025 Re-Fueling Unit	30 June 2025 IT Unit	30 June 2025 Total	30 June 2024 Re-Fueling Unit	30 June 2024 IT Unit	30 June 2024 Total
		Amount in Taka					
14.00	**Creditor for Expenses:**						
	Pragati Insurance Ltd.	754,741	-	754,741	754,741	-	754,741
	Provision for P.Fund	1,692,342	-	1,692,342	1,538,184	-	1,538,184
	Audit Fee Payable	138,000	166,750	304,750	138,000	-	138,000
	Provision for Salary & Wages	428,702	1,438,645	1,867,347	623,644	1,391,411	2,015,055
	Provision for Directors Remuneration	2,996,000	876,000	3,872,000	1,260,000	240,000	1,500,000
	Chittagong Stock Exchange Ltd.	97,051	-	97,051	300,000	-	300,000
	Dhaka Stock Exchange Ltd.	-	-	-	50,000	-	50,000
	NAVANA	126,817	-	126,817	132,490	-	132,490
	Metronet	-	2,627	2,627	-	-	-
	ACE Advisory	-	36,000	36,000	-	-	-
	9th Floor Rent & Other Service Charges	1,355,728	-	1,355,728	1,306,070	-	1,306,070
	Membership/CDBL Fees Payable	-	-	-	-	-	-
	Holding Tax Payable	2,049,980	-	2,049,980	2,049,980	-	2,049,980
	M/S Sirajul Islam & Sons	291,556	-	291,556	331,556	-	331,556
	M/s Mikon Traders	2,573,767	-	2,573,767	7,910,898	-	7,910,898
	S.K Traders- Fuel Carriying	1,982,993	-	1,982,993	-	-	-
	Spice	-	3,999	3,999	-	3,999	3,999
	Vairav Security Technologies Ltd	-	2,105,000	2,105,000	-	1,730,000	1,730,000
	Provision for Incentive	-	21,000	21,000	-	21,000	21,000
		14,487,677	**4,650,021**	**19,137,698**	**16,395,563**	**3,386,410**	**19,781,973**
15.00	**Unclaimed Dividend:**						
	Opening Balance	-	-	3,198,396	-	-	3,302,513
	Add: Dividend Payable	-	-	2,091,505	-	-	1,544,297
		-	-	**5,289,900**	-	-	**4,846,810**
	Less: Paid during the year	-	-	2,089,220	-	-	1,648,414
	Less: Adjustment during the year	-	-	-	-	-	-
	Closing Balance	-	-	**3,200,680**	-	-	**3,198,396**
15.01	**Year wise Unclaimed Dividend break-up**						
	Year						
	1996	-	-	261,250	-	-	261,250
	2000	-	-	114,500	-	-	114,500
	2001	-	-	87,600	-	-	87,600
	2002	-	-	96,750	-	-	96,750
	2003	-	-	43,500	-	-	43,500
	2004	-	-	107,750	-	-	107,750
	2005	-	-	138,300	-	-	138,300
	2006	-	-	119,510	-	-	119,510
	2011	-	-	116,933	-	-	116,933
	2017-18	-	-	161,068	-	-	161,068
	2018-19	-	-	1,038,223	-	-	1,038,223
	2019-20	-	-	192,473	-	-	192,473
	2021-22	-	-	720,539	-	-	824,657
	2022-23	-	-	-	-	-	(104,118)
	2023-24	-	-	2,284	-	-	-
		-	-	**3,200,680**	-	-	**3,198,396**
16.00	**Workers Participation and Welfare Fund:**						
	Opening Balance	-	-	4,049,918	-	-	3,614,688
	Add: Provision during the year	-	-	3,508,510	-	-	435,230
		-	-	**7,558,428**	-	-	**4,049,918**
	Less: Payments during the year WPPF	-	-	-	-	-	-
	Closing Balance	-	-	**7,558,428**	-	-	**4,049,918**
17.00	**Associates/Others Loan:**						
	a) Associates Loan:						
	Dulamia Cotton Spinning Mills Ltd.	3,947,277	-	3,947,277	3,001,811	-	3,001,811
	A&A Investment Ltd.	3,447,100	-	3,447,100	3,447,100	-	3,447,100
	Multimode Energy Resource Ltd.	16,443,213	-	16,443,213	17,888,213	-	17,888,213
	North South Seeds Ltd.	22,652,663	-	22,652,663	22,652,663	-	22,652,663
	Lal Teer Seed Ltd.	71,201,429	-	71,201,429	70,326,229	-	70,326,229
	Joongbo Multimode Chemical Ltd.	264,854	-	264,854	264,854	-	264,854
	Proton Service centre ltd.	6,815,399	-	6,815,399	6,815,399	-	6,815,399
	Lal Teer Development Ltd.	4,151,200	-	4,151,200	4,151,200	-	4,151,200
	Lal Teer Live Stock	6,645,000	-	6,645,000	6,645,000	-	6,645,000
	Multimode Real Estate Ltd.	199,000	-	199,000	-	-	-
		135,767,135	-	**135,767,135**	**135,192,469**	-	**135,192,469**
	b) Directors Loan:						
	Mr. Abdul Awal Mintoo	11,912,000	-	11,912,000	7,882,000	-	7,882,000
	Mr. Tabith M Awal	30,651,518	-	30,651,518	30,543,236	-	30,543,236
	Mr. Tafsir M Awal	13,666,622	-	13,666,622	10,402,281	-	10,402,281
	Mr. Tajwar M Awal	11,648,622	-	11,648,622	2,624,311	-	2,624,311
	Mrs. Nasreen Fatema Awal	1,013,425	-	1,013,425	1,013,425	-	1,013,425
	Mrs. Sawsan Eskander	2,500,000	-	2,500,000	2,500,000	-	2,500,000
	Mr. Zakir Khan	1,032,000	-	1,032,000	1,144,000	-	1,144,000
		72,424,187	-	**72,424,187**	**56,109,253**	-	**56,109,253**
	c) Others Advance						
	Advance against Rent	-	452,000	452,000	-	452,000	452,000
	Md. Wasiul Huda	14,593,266	-	14,593,266	-	-	-
		14,593,266	**452,000**	**15,045,266**	-	**452,000**	**452,000**
		222,784,588	**452,000**	**223,236,588**	**191,301,722**	**452,000**	**191,753,722**

PINAKI & CO. CHARTERED ACCOUNTANTS

Note	Particulars	Amount in Taka					
		30 June 2025			30 June 2024		
		Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
18.00	**Provision for Income Tax:**						
	Opening Balance	17,333,121	3,063,509	20,396,630	18,835,690	122,567	18,958,257
	Add: Current Year Provision	-	-	3,797,388	1,197,430	2,940,942	4,138,372
		17,333,121	**3,063,509**	**24,194,018**	**20,033,121**	**3,063,509**	**23,096,630**
	Less: Paid during the year	-	-	12,153	2,700,000	-	2,700,000
	Less: Adjustment	-	-	3,219,415	-	-	-
	Closing Balance	**17,333,121**	**3,063,509**	**20,962,450**	**17,333,121**	**3,063,509**	**20,396,630**
18.01	**Tax Provision for Current Year:**						
	Current Year Profit/(Loss) before Tax	**4,067,074**	**69,611,634**	**73,678,708**	**14,237,192**	**-**	**14,237,192**
	Gross Receipts	**277,299,062**	**79,559**	**277,378,621**	**199,571,731**	**-**	**199,571,731**
	a) Regular Tax	915,092	-	915,092	-	-	-
	b) Advance income Tax	278,473	3,518,915	3,797,388	278,473	-	278,473
	c) Minimum Tax gross receipt @1%	2,772,991	796	2,773,786	1,197,430	-	1,197,430
	Whichever is higher (a,b,c)	**2,772,991**	**3,518,915**	**6,291,906**	**1,197,430**	**-**	**1,197,430**
18.02	The details break-up is made up as follows:						
	Assesment Year						
	2008-09	-	-	1,127,661	-	-	1,127,661
	2013-14	-	-	3,884,745	-	-	3,884,745
	2014-15	-	-	2,110,740	-	-	2,110,740
	2015-16	-	-	3,260,165	-	-	3,260,165
	2016-17 part	-	-	2,702,716	-	-	2,702,716
	2016-17 part	-	-	2,333,214	-	-	2,333,214
	2016-17	-	-	358,225	-	-	358,225
	2019-20	-	-	86,232	-	-	86,232
	2020-21	-	-	63,315	-	-	63,315
	2021-22	-	-	72,370	-	-	72,370
	2022-23	-	-	46,791	-	-	46,791
	2023-24	-	-	212,085	-	-	212,085
	2024-25	-	-	935,174	-	-	4,138,372
	2025-26	-	-	3,797,388	-	-	-
		-	**-**	**20,990,820**	**-**	**-**	**20,396,630**

PINAKI & CO. CHARTERED ACCOUNTANTS

Note	Particulars		Amount in Taka					
			01 July 2024 to 30 June 2025			01 July 2023 to 30 June 2024		
			Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
19.00	**Sales Revenue:**							
	CNG		-	-	-	65,652,873	-	65,652,873
	Fuel		238,674,990	-	238,674,990	102,022,494	-	102,022,494
	Natural Sand/Stone		27,480,000	-	27,480,000	20,770,000	-	20,770,000
	Service Revenue		-	122,029,483	122,029,483	-	69,011,243	69,011,243
			266,154,990	**122,029,483**	**388,184,473**	**188,445,367**	**69,011,243**	**257,456,610**
20.00	**Cost of Sales:**							
	Direct cost	**20.01**	256,016,886	24,086,608	280,103,494	186,257,444	25,436,723	211,694,167
	Indirect Cost	**20.02**	108,691	-	108,691	1,303,981	-	1,303,981
	Depreciation	**Schedule-A**	1,242,823	-	1,242,823	1,375,000	-	1,375,000
			257,368,400	**24,086,608**	**281,455,008**	**188,936,425**	**25,436,723**	**214,373,148**
20.01	**Direct Cost:**							
	Cost of goods sold- CNG		-	-	-	54,484,011	-	54,484,011
	Cost of goods sold- Fuel	**20.01.1**	230,094,997	-	230,094,997	98,016,295	-	98,016,295
	Cost of goods sold- Sand/Stone	**20.01.2**	22,945,800	-	22,945,800	18,541,379	-	18,541,379
	Gas bill- Captive Power		173,846	-	173,846	12,027,204	-	12,027,204
	Fuel & Lubricant		11,473	-	11,473	507,975	-	507,975
	Padma License fee		5,975	-	5,975	4,616	-	4,616
	Pay Order Charge		12,190	-	12,190	9,315	-	9,315
	Fuel Carrying Cost		1,138,509	-	1,138,509	859,250	-	859,250
	Salary & Wages- Factory		1,634,096	-	1,634,096	1,807,399	-	1,807,399
	Internet Bandwidth Charge		-	693,400	693,400	-	599,915	599,915
	Software Development Expenses		-	23,179,680	23,179,680	-	21,683,089	21,683,089
	Domain Hosting Charge		-	213,528	213,528	-	156,219	156,219
	Website Development		-	-	-	-	2,997,500	2,997,500
			256,016,886	**24,086,608**	**280,103,494**	**186,257,444**	**25,436,723**	**211,694,167**
20.01.1	**Cost of Materials-Fuel:**							
	Opening Stock		1,971,704	-	1,971,704	707,064	-	707,064
	Fuel Purchase		231,019,282	-	231,019,282	99,280,935	-	99,280,935
	Goods Available for Sold		**232,990,986**	-	**232,990,986**	**99,987,999**	-	**99,987,999**
	Less: Closing Stock (at cost)		2,895,989	-	2,895,989	1,971,704	-	1,971,704
	Cost of goods sold		**230,094,997**	-	**230,094,997**	**98,016,295**	-	**98,016,295**
20.01.2	**Cost of Materials-Sand/Stone:**							
	Opening Stock		-	-	-	-	-	-
	Add: Purchase during the year		22,945,800	-	22,945,800	18,541,379	-	18,541,379
			22,945,800	-	**22,945,800**	**18,541,379**	-	**18,541,379**
	Less: Closing Stock		-	-	-	-	-	-
	Cost of goods sold		**22,945,800**	-	**22,945,800**	**18,541,379**	-	**18,541,379**
20.02	**Indirect Cost:**							
	Spares & Store Materials	**20.02.1**	1,171	-	1,171	996,543	-	996,543
	Land & Municipal Tax		27,900	-	27,900	119,400	-	119,400
	Overtime & Holiday bill		-	-	-	48,551	-	48,551
	Printing & Photocopy		14,287	-	14,287	33,557	-	33,557
	Local Conveyance		-	-	-	13,755	-	13,755
	License- Factory		5,733	-	5,733	7,800	-	7,800
	Entertainment/ Lunch Subsidy		59,600	-	59,600	84,375	-	84,375
			108,691	-	**108,691**	**1,303,981**	-	**1,303,981**
20.02.1	**Spares & Store Materials:**							
	Opening Stock		2,417,060	-	2,417,060	3,390,190	-	3,390,190
	Add: Purchase during the year		37,081	-	37,081	23,413	-	23,413
			2,454,141	-	**2,454,141**	**3,413,603**	-	**3,413,603**
	Less: Closing Stock		2,452,970	-	2,452,970	2,417,060	-	2,417,060
	Consumption		**1,171**	-	**1,171**	**996,543**	-	**996,543**

PINAKI & CO. CHARTERED ACCOUNTANTS

Note	Particulars	Amount in Taka					
		01 July 2024 to 30 June 2025			01 July 2023 to 30 June 2024		
		Re-Fueling Unit	IT Unit	Total	Re-Fueling Unit	IT Unit	Total
21.00	**General & Administrative Expenses:**						
	Electricity/Utility Bill	12,078	1,532,981	1,545,059	74,591	1,429,108	1,503,699
	Salaries & Allowance	3,408,739	14,971,966	18,380,705	5,676,329	14,539,098	20,215,427
	Director Remuneration	1,800,000	3,240,000	5,040,000	1,920,000	1,720,000	3,640,000
	Legal & Professional Fees	-	775,000	775,000	266,190	245,000	511,190
	License & Registration	72,442	205,281	277,723	124,928	158,490	283,418
	Postage & Telephone	50,412	135,616	186,028	51,226	130,600	181,826
	Traveling and Conveyance	26,340	487,205	513,545	14,780	902,068	916,848
	Director Tour/Travelling	91,467	-	91,467	-	-	-
	Stationeries & Photocopy	14,425	14,540	28,965	19,842	10,000	29,842
	Office Rent	32,148	-	32,148	192,888	-	192,888
	Vehicle Maintenance	-	-	-	67,114	-	67,114
	Audit Fee	189,900	-	189,900	166,750	-	166,750
	Board Meeting Expense	24,500	-	24,500	94,040	-	94,040
	AGM & EGM Expenses	-	-	-	23,750	-	23,750
	IT Enable Service	142,889	-	142,889	137,032	-	137,032
	Corporate Expenses	48,796	-	48,796	354,246	-	354,246
	Membership Fee	63,000	50,000	113,000	-	-	-
	CDBL Connection Fee	56,000	-	56,000	-	-	-
	Annual Listing Fee	100,981	-	100,981	52,949	-	52,949
	Annual Report Printing	91,664	-	91,664	87,700	-	87,700
	Publishing Expense	25,701	-	25,701	83,511	-	83,511
	Security & Service Charge	5,432	-	5,432	32,638	-	32,638
	Regulatory Expenses	691,372	-	691,372	110,984	-	110,984
	Entertainment	-	373,048	373,048	-	307,667	307,667
	Insurance Expense	-	781,167	781,167	-	462,300	462,300
	Fuel	-	75,350	75,350	-	81,706	81,706
	Holiday Allowance and Overtime	-	121,071	121,071	-	59,695	59,695
	Postage & Delivery	-	10,100	10,100	-	43,266	43,266
	Repair & Maintenance	-	402,011	402,011	-	378,041	378,041
	Marketing Expense	-	-	-	-	414,300	414,300
	Business Development	-	-	-	-	223,500	223,500
	Depreciation	-	680,146	680,146	-	824,782	824,782
		6,948,286	**23,855,482**	**30,803,768**	**9,551,488**	**21,929,621**	**31,481,109**
22.00	**Selling & Marketing Expenses:**						
	Marketing Expenses	-	210,846	210,846	-	-	-
	Business Development	-	5,000	5,000	-	-	-
		-	**215,846**	**215,846**	**-**	**-**	**-**
23.00	**Financial Expense:**						
	Bank Charge	47,326	31,839	79,165	15,688	67,966	83,654
	Credit Report	36,000	-	36,000	-	-	-
	BG Commission	231,611	-	231,611	231,611	-	231,611
	Bank Interest	8,600,366	4,307,633	12,907,999	7,930,529	5,464,621	13,395,150
		8,915,303	**4,339,472**	**13,254,774**	**8,177,828**	**5,532,587**	**13,710,415**
24.00	**Dividend Income:**						
	Central Depository Bangladesh Limited	1,142,364	-	1,142,364	1,142,364	-	1,142,364
	Southeast Bank Ltd	17,708	-	17,708	-	-	-
		1,160,072	**-**	**1,160,072**	**1,142,364**	**-**	**1,142,364**
25.00	**Rental Income:**						
	Lease Rent	9,984,000	-	9,984,000	9,984,000	-	9,984,000
		9,984,000	**-**	**9,984,000**	**9,984,000**	**-**	**9,984,000**
26.00	**Others Income:**						
	Profit/Interest from Bank	-	79,559	79,559	-	121,534	121,534
		-	**79,559**	**79,559**	**-**	**121,534**	**121,534**

PINAKI & CO. CHARTERED ACCOUNTANTS

27.00 Related Party Transaction:

Name of the related Party	Relationship	Notes	Balance as at July 01, 2024	Additions	Adjustment	Balance as at June 30,2025 Receivable/ (Payable)
Multimode Ltd.	Inter Company	8.01.1	4,258,433	-	-	4,258,433
Aryans Fashion	Inter Company	8.01.1	386,750	-	-	386,750
Chens Crop Science (BD) Ltd.	Inter Company	8.01.1	2,000,000	-	-	2,000,000
Multimode Textile Mills Ltd.	Inter Company	8.01.1	980,539	-	-	980,539
Bangladesh Petro Chemical Ltd.	Inter Company	8.01.1	3,300,000	-	-	3,300,000
Multimode Green Solutions Ltd.	Inter Company	8.01.1	520,000	-	-	520,000
Eguadian Bangladesh (pvt.) Ltd	Inter Company	8.01.1	2,562,768	-	(2,099,297)	463,471
Monson Holdings Ltd	Inter Company	8.01.1	5,908,251	-	-	5,908,251
Dulamia Cotton Spinning Mills Ltd.	Inter Company	17.00	(3,001,811)	(945,466)	-	(3,947,277)
A&A Investment Ltd.	Inter Company	17.00	(3,447,100)	-	-	(3,447,100)
Multimode Energy Resource Ltd.	Inter Company	17.00	(17,888,213)	-	1,445,000	(16,443,213)
North South Seeds Ltd.	Inter Company	17.00	(22,652,663)	-	-	(22,652,663)
Lal Teer Seed Ltd.	Inter Company	17.00	(70,326,229)	(875,200)	-	(71,201,429)
Joongbo Multimode Chemical Ltd.	Inter Company	17.00	(264,854)	-	-	(264,854)
Proton Service centre ltd.	Inter Company	17.00	(6,815,399)	-	-	(6,815,399)
Lal Teer Development Ltd.	Inter Company	17.00	(4,151,200)	-	-	(4,151,200)
Lal Teer Live Stock	Inter Company	17.00	(6,645,000)	-	-	(6,645,000)
Multimode Real Estate Ltd	Inter Company	17.00	-	(199,000)	-	(199,000)
Mr. Abdul Awal Mintoo	Director	17.00	(7,882,000)	(4,030,000)	-	(11,912,000)
Mr. Tabith M Awal	Director	17.00	(30,543,236)	(108,282)	-	(30,651,518)
Mr. Tafsir M Awal	Director	17.00	(10,402,281)	(3,264,341)	-	(13,666,622)
Mr. Tajwar M Awal	Director	17.00	(2,624,311)	(9,024,311)	-	(11,648,622)
Ms. Nasreen Fatema Awal	Director	17.00	(1,013,425)	-	-	(1,013,425)
Ms. Sawsan Eskander	Director	17.00	(2,500,000)	-	-	(2,500,000)
Mr. Zakir Khan	Advisor	17.00	(1,144,000)	-	112,000	(1,032,000)
Total:			**(171,384,981)**	**(18,446,600)**	**(542,297)**	**(190,373,878)**

PINAKI & CO. CHARTERED ACCOUNTANTS

Notes	Particulars	Amount in Taka	
		30 June 2025	30 June 2024
28.00	**Net Assets Value Per Share:**		
	Share Holder Equity	711,326,536	645,671,023
	Weighted Average Number of Ordinary Shares	6,993,049	6,713,575
		101.72	**96.17**

29.00 Earning per share (EPS):

Earnings per share (EPS) is calculated in accordance with "International Accounting Standard 33. Earnings Per Share", which has been shown on the face of "Statement of Profit or Loss and Other comprehensive income".

Basic earnings per share has been calculated dividing the Net Profit for the year attributable to Ordinary Shareholders by the weighted average number of Ordinary Shares outstanding during the year.

	No. of weighted average share	
As at June 30, 2024	**6,855,931**	**428,971**
Issuing new share @ 2%	137,118	6,284,603
	6,993,049	**6,713,575**
Net Profit After Tax	66,372,810	4,512,062
Weighted average number of ordinary shares	6,993,049	6,713,575
Earning per share	**9.49**	**0.67**

30.00 Net Operating Cash Flow per Share:

Net Cash Flow from operating Activities	8,642,097	6,673,071
Weighted average number of ordinary shares	6,993,049	6,713,575
	1.24	**0.99**

31.00 Payment of remuneration and perquisites to Directors and Officers:

The aggregate amount paid/ provided during the year in respect of Director and Officers of the Company as defined in Securities and Exchange Rules, 1987 under the following heads are disclosed below:

	Directors	Officers
Managing Directors remuneration	2,160,000	-
Managerial Remuneration	-	-
Perquisites:		
House rent	-	-
Conveyance Allowances	-	-
Total:	**2,160,000**	**-**

31.01 Attendances fee for Board Meeting was paid to the Directors @ Tk. 5,000 per meeting.

PINAKI & CO. ★ CHARTERED ACCOUNTANTS ★

Note	Particulars	Amount in Taka 01 July 2024 to 30 June 2025	Amount in Taka 01 July 2023 to 30 June 2024
32.00	**Reconciliation of Cash Flows:**		
	The reconciliation of Net Cash Flow from Operating activities between Direct and Indirect Method as follows:		
	Cash flow from Operating Activities		
	As per direct method	**8,642,097**	**6,673,071**
	As per Indirect method		
	Net Profit /(Loss) before Tax	70,170,198	8,704,605
	Adjustment for Cash Movement and Changing Working Capital		
	Depreciation	1,922,969	2,199,783
	(Increase)/Decrease in Inventory	(960,195)	(291,510)
	(Increase)/Decrease Advances, Deposits & Prepayments	(7,172,476)	(4,034,581)
	(Increase)/Decrease Accounts and Others Receivable	(59,673,245)	(32,199,494)
	Increase/ (Decrease) Creditor for Goods	(13,281,426)	5,325,289
	Increase/ (Decrease) Creditor for Expenses	(644,275)	11,488,797
	Increase/ (Decrease) Dividend Payable	2,284	(104,118)
	Increase/ (Decrease) Provision for Income Tax	565,820	1,560,940
	Increase/ (Decrease) Associates/Others loan	14,203,934	13,588,129
	Increase/ (Decrease) Workers Profit Participation Fund	3,508,510	435,230
	Net Cash from Operating Activities	**8,642,097**	**6,673,071**

33.00 Events After the Reporting Period; (IAS # 10):

There is no major event that has occurred subsequent to the date of Statement of Financial Position and the date when the financial statements are authorized for issue by the Board of Directors that may affect the operating results significantly except that the Board of Directors in its 192nd Board meeting held on October 28, 2025 has recommended Cash Dividend per share @ 4% (Four Percent) and @ 6% Stock Dividend (subject to consent of BSEC for @ 6% Stock Dividend) to the Shareholders of the company for the year ended June 30, 2025 which is subject to approval by the shareholders in the next annual general meeting.

Tabith Awal	Tajwar M. Awal	Kazi Ekramul Hoque	Md. Ibrahim Shafi Mithun
Managing Director	**Director**	**Chief Financial Officer**	**Company Secretary**

PINAKI & CO. CHARTERED ACCOUNTANTS