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

As at Sep 30, 2025

Particulars	Notes	Amount in Taka	
		30 Sep 2025	30 Jun 2025
ASSETS			
Non-Current Assets		**760,839,273**	**760,839,273**
Property, Plant & Equipment		546,068,222	546,068,222
Investment		22,463,231	22,463,231
Capital Work in Progress		72,715,650	72,715,650
Intangible Assets		119,592,170	119,592,170
Current Assets		**343,694,643**	**329,369,742**
Inventories		5,348,959	5,348,959
Accounts and Others Receivable		195,681,641	180,256,740
Advances, Deposits & Prepayments		105,441,926	105,441,926
Advance Income Tax (AIT)		26,004,181	26,004,181
Cash & Cash Equivalents		11,217,936	12,317,936
TOTAL ASSETS		**1,104,533,916**	**1,090,209,015**
EQUITY AND LIABILITIES			
Shareholders Equity		**730,407,004**	**711,326,536**
Share Capital		69,930,490	69,930,490
Revaluation reserve		441,279,541	441,279,541
General Reserve		178,531,820	178,531,820
Fair Value Reserve		16,375,649	16,375,649
Retained Earnings		24,289,504	5,209,036
Current Liabilities		**374,126,912**	**378,882,479**
Short Term Bank Loan		100,615,663	104,786,634
Creditor for Expenses		19,137,698	19,137,698
Unclaimed Dividend		3,200,680	3,200,680
Workers Participation and Welfare Fund		8,537,998	7,558,428
Associates/Others Loan		221,161,489	223,236,588
Provision for Income Tax		21,473,383	20,962,450
TOTAL EQUITY AND LIABILITIES		**1,104,533,916**	**1,090,209,014**
		104.45	101.72

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 Mithur**
Managing Director	**Director**	**Chief Financial Officern**	**Company Secretary**

Signed in terms of our separate report of even date

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

Particulars	Notes	Amount in Taka					
		01 July 2025 to 30 Sep 2025			01 July 2024 to 30 Sep 2024		
		Re-Fueling Unit	**IT Unit**	**Total**	**Re-Fueling Unit**	**IT Unit**	**Total**
Sales Revenue		37,331,140	26,109,573	63,440,713	26,506,866	19,147,313	45,654,179
Less: Cost of Sales		32,415,260	4,753,190	37,168,450	26,354,353	3,897,469	30,251,822
Gross Profit/ (Loss)		**4,915,880**	**21,356,383**	**26,272,263**	**152,513**	**15,249,844**	**15,402,357**
General & Administrative Expenses		1,182,383	4,817,875	6,000,258	2,193,248	5,608,242	7,801,490
Financial Expenses		1,269,831	927,203	2,197,034	1,001,694	1,149,515	2,151,209
Total Operating Expense		**2,452,214**	**5,745,078**	**8,197,292**	**3,194,942**	**6,757,757**	**9,952,699**
Operating Profit / (Loss)		**2,463,666**	**15,611,305**	**18,074,971**	**(3,042,429)**	**8,492,087**	**5,449,658**
Non Operating Income/ (Expense):							
Dividend Income		-		-	-	-	-
Rental Income		2,496,000	-	2,496,000	2,496,000	627,852	3,123,852
Others Income				-	12,000	-	12,000
Total Non- Operating Income:		**2,496,000**	**-**	**2,496,000**	**2,508,000**	**627,852**	**3,135,852**
Profit / (Loss) before WPWF		**4,959,666**	**15,611,305**	**20,570,971**	**(534,429)**	**9,119,939**	**8,585,510**
Less: WPPF		-	-	979,570			408,834
Profit / (Loss) after WPWF		**4,959,666**	**15,611,305**	**19,591,401**	**(534,429)**	**9,119,939**	**8,176,676**
Less: Income Tax Prov.			-	510,933	-	-	273,997
Net Profit / (Loss) after Tax		**4,959,666**	**15,611,305**	**19,080,468**	**(534,429)**	**9,119,939**	**7,902,679**
Gain/(Loss) on Marketable Securities (Unrealized)		-	-	-			
Total Profit /(Loss) and Other Income		**4,959,666**	**15,611,305**	**19,080,468**	**(534,429)**	**9,119,939**	**7,902,679**
Earning Per Share (EPS)				2.73			1.15

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

KAY & QUE (BANGLADESH) LIMITED
Statement of Changes in Equity
For the period ended Sep 30, 2025

Amount in BDT

Particulars	Share Capital	General Reserve	Revaluation Reserve	Fair value Reserve	Retained Earnings	Total
Opening Balance as on 30th June 2025	**69,930,490**	**178,531,820**	**441,279,541**	**16,375,649**	**5,209,036**	**711,326,536**
Net profit dureing the year	-	-	-	-	19,080,468	19,080,468
Dividend Provision for the year 2023-24	-	-	-	-	-	-
Gain/(Loss) on securities (Unrealize)	-	-	-	-	-	-
2% Stock Bonus, FY 2024		-	-		-	-
Closing Balance as on 30th Sep 2025	**69,930,490**	**178,531,820**	**441,279,541**	**16,375,649**	**24,289,504**	**730,407,004**

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

Amount in BDT

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 period	-	-	-	-	7,902,679	7,902,679
Dividend provision FY 2022-23- 3%	-	-	-	-		-
Gain/(Loss) on securities (Unrealize)	-	-	-		-	-
Closing Balance as on 30th Sep 2024	**68,559,310**	**178,531,820**	**441,279,541**	**16,407,346**	**(51,204,315)**	**653,573,702**

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

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

Particulars	Notes	Amount in Taka	
		01 Jul 2025 to 30 Sep 2025	01 Jul 2024 to 30 Sep 2024
A) Cash Flows from Operating Activities:			
Collection from Turnover & Others		63,440,713	32,409,987
Payment & Expenses		(44,659,211)	(33,616,396)
Net Cash Flows from Operating Activities (A)		**18,781,502**	**(1,206,409)**
B) Cash Flow From Investing Activities:			
Dividend Receipt			-
Investment in share			-
Investment in Intangible assets			(100,000)
Capital work in progress		(3,400,000)	(380,000)
Proceed from Advance for Work & Others		(8,038,398)	190,555
Proceed from Inter Company/unit Loans Received		(2,075,099)	2,574,204
Net Cash Flows from Investing Activities (B)		**(13,513,497)**	**2,284,759**
C) Cash Flow from Financing Activities:			
Chane in Unclaim Dividend			-
Financial Expense		(2,197,034)	(2,151,209)
Proceed from Bank Loan		(4,170,971)	982,641
Net Cash Flows from Financing Activities (C)		**(6,368,005)**	**(1,168,568)**
Net Cash in Flow/(Outflow) for the year (A+B+C)		**(1,100,000)**	**(90,218)**
Cash and Bank Balance at Opening		12,317,936	4,898,500
Cash and Bank Balances at Closing		**11,217,936**	**4,808,282**
		2.69	(0.18)

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