

Anchor Tower  
108 Bir Uttam C.R. Dutta Road  
Dhaka-1205, Bangladesh



T : +880 2 58610011-17  
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W : www.kayandque.com

Kay & Que (Bangladesh) Ltd.

**KAY & QUE (BANGLADESH) LIMITED**  
**CONSOLIDATE STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2025**

Particulars	Notes	Amount in Taka	
		31-Dec-25	30-Jun-25
<b>ASSETS:</b>			
<b>Non-Current Assets</b>		<b>760,839,273</b>	<b>760,839,273</b>
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
<b>Current Assets</b>		<b>353,169,848</b>	<b>329,369,742</b>
Inventories		3,849,065	5,348,959
Accounts and Others Receivable		205,256,740	180,256,740
Advance, Deposit & Prepayments		109,141,926	105,441,926
Advance Income Tax (AIT)		26,004,181	26,004,181
Cash & Cash Equivalents		8,917,936	12,317,936
<b>Total Assets</b>		<b>1,114,009,121</b>	<b>1,090,209,015</b>
<b>EQUITY AND LIABILITIES:</b>			
<b>Shareholders Equity</b>		<b>752,093,574</b>	<b>711,326,536</b>
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		45,976,074	5,209,036
<b>Current Liabilities</b>		<b>361,915,547</b>	<b>378,882,479</b>
Short Term Bank Loan		103,286,634	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		7,558,428	7,558,428
Associates/Others Loan		209,111,755	223,236,588
Provision for Income Tax		19,620,351	20,962,450
<b>Total Equity and Liabilities</b>		<b>1,114,009,121</b>	<b>1,090,209,015</b>
<b>Net Assets Value Per Share</b>		<b>107.55</b>	<b>101.72</b>

  
Managing Director

  
Director

  
Chief Financial Officer

  
Company Secretary

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**KAY & QUE (BANGLADESH) LIMITED**  
**STATEMENT OF CONSOLIDATE PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 31st DECEMBER, 2025**

Particulars	Notes	Half Yearly		2nd Quarter	
		1st Jul' 25- 31st Dec'25	1st Jul' 24- 31st Dec'24	1st Oct'25 - 31st Dec'25	1st Oct'24 - 31st Dec'24
Sales Revenue		138,924,219	97,501,408	75,483,506	51,847,229
Less: Cost of Sales		83,681,991	71,560,751	46,513,541	41,308,929
<b>Gross Profit</b>		<b>55,242,228</b>	<b>25,940,657</b>	<b>28,969,965</b>	<b>10,538,300</b>
<b>Less: Operating Expenses</b>					
Administrative Expense		11,930,193	16,084,444	5,929,935	8,282,954
Financial Expenses		5,050,366	4,348,100	2,853,332	2,196,891
<b>Total Operating Expense</b>		<b>16,980,559</b>	<b>20,432,544</b>	<b>8,783,267</b>	<b>10,479,845</b>
<b>Operating Profit / (Loss)</b>		<b>38,261,669</b>	<b>5,508,113</b>	<b>20,186,698</b>	<b>58,455</b>
<b>Non Operating Income/ (Expense)</b>					
Dividend Income		-	29,707	-	17,707
Rental & Others Income		5,050,501	6,749,398	2,554,501	3,625,546
<b>Total Non-Operating Income:</b>		<b>5,050,501</b>	<b>6,779,105</b>	<b>2,554,501</b>	<b>3,643,253</b>
<b>Profit / (Loss) before WPPF</b>		<b>43,312,170</b>	<b>12,287,218</b>	<b>22,741,199</b>	<b>3,701,708</b>
Less: WPPF		1,854,232	585,106	874,662	176,272
<b>Profit / (Loss) after WPPF</b>		<b>41,457,939</b>	<b>11,702,112</b>	<b>21,866,538</b>	<b>3,525,436</b>
Less: Income Tax Provision		690,901	282,765	179,968	8,768
<b>Profit / (Loss) after Tax</b>		<b>40,767,038</b>	<b>11,419,348</b>	<b>21,686,570</b>	<b>3,516,669</b>
Gain/(Loss) on Marketable Securities (Unrealized)		-	-	-	-
		<b>40,767,038</b>	<b>11,419,348</b>	<b>21,686,570</b>	<b>3,516,669</b>
<b>Earning Per Share</b>		<b>5.83</b>	<b>1.67</b>	<b>3.10</b>	<b>0.51</b>

  
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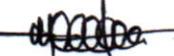
Kay & Que (Bangladesh) Ltd.

**KAY & QUE (BANGLADESH) LIMITED  
STATEMENT OF CHANGES IN EQUITY  
FOR THE YEAR ENDED 31st DECEMBER, 2025**

Particulars	Amount in Taka					
	For the half year ended from Jul-2025 to Dec-2025					
	Share Capital	General Reserve	Revaluation Reserve	Fair value Reserve	Retained Earnings	Total
Balance as on 1st Jul, 2025	69,930,490	178,531,820	441,279,541	16,375,649	5,209,036	711,326,536
Net Profit/(Loss) during the year after	-		-		40,767,038	40,767,038
Add/(Less): Adjustment of Dividend						-
Prior year adjustment						-
<b>Balance as on 31st Dec, 2025</b>	<b>69,930,490</b>	<b>178,531,820</b>	<b>441,279,541</b>	<b>16,375,649</b>	<b>45,976,074</b>	<b>573,561,754</b>

Particulars	For the half year ended from Jul-24 to Dec-24					
	Share Capital		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 period	-		-		40,574,730	40,574,730
Add/(Less): Adjustment of Dividend						-
Prior year adjustment						-
<b>Balance as on 31st Dec, 2024</b>	<b>68,559,310</b>	<b>178,531,820</b>	<b>441,279,541</b>	<b>16,407,346</b>	<b>(18,532,264)</b>	<b>507,713,933</b>

  
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**KAY & QUE (BANGLADESH) LIMITED  
CONSOLIDATE STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 31st DECEMBER, 2025**

Particulars	Half Yearly		2nd Quarter	
	1st Jul' 25 - 31st Dec'25	1st Jul' 24 - 31st Dec'24	1st Oct'25 - 31st Dec'25	1st Oct'24 - 31st Dec'24
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Collection from turnover & others	141,478,720	97,501,408	78,038,007	51,847,229
Payment or cost and expenses	(98,157,316)	(94,128,207)	(53,498,105)	(50,529,084)
<b>Net Cash Flow from operating Activities (A)</b>	<b>43,321,404</b>	<b>3,373,201</b>	<b>24,539,902</b>	<b>1,318,145</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>				
Acquisition of Fixed Assets	-	-	-	-
Changes of intangible assets	(3,400,000)	(545,000)	-	-
Capital work in progress	(100,400)	-	-	-
Dividend Receipt	29,707	-	-	-
Advance for Work & Others	151,735	(3,740,000)	-	17,707
<b>Net Cash Flow from investing Activities (B)</b>	<b>(15,178,398)</b>	<b>(463,958)</b>	<b>(3,740,000)</b>	<b>17,707</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Financial Charge	(5,050,366)	(4,348,100)	(2,853,332)	(2,196,891)
Proceed from Associate/unit loan	(26,492,640)	1,523,639	(20,246,570)	1,036,039
Proceed from bank loan	-	-	-	-
<b>Net Cash Flow from financing Activities (C)</b>	<b>(31,543,006)</b>	<b>(2,824,461)</b>	<b>(23,099,902)</b>	<b>(1,160,852)</b>
<b>Net Cash in Flow for the year (A+B+C)</b>	<b>(3,400,000)</b>	<b>84,782</b>	<b>(2,300,000)</b>	<b>175,000</b>
Cash and Bank Balance at Opening	12,317,936	4,898,500	11,217,936	4,808,282
<b>Cash and Bank Balances at Closing</b>	<b>8,917,935</b>	<b>4,983,282</b>	<b>8,917,935</b>	<b>4,983,282</b>
<b>Net Operating Cash Flow per Share</b>	<b>6.19</b>	<b>0.49</b>	<b>3.51</b>	<b>0.19</b>

  
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