

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

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**CONSOLIDATE STATEMENT OF FINANCIAL POSITION AS AT MARCH 31, 2026**

Particulars	31-Mar-26	30-Jun-25
<b>ASSETS:</b>		
<b>Non-Current Assets</b>	<b>762,852,273</b>	<b>760,839,273</b>
Property, Plant & Equipment	544,781,222	546,068,222
Investment	22,463,231	22,463,231
Capital Work in Progress	76,015,650	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>
<b>Current Assets</b>	<b>357,401,134</b>	<b>329,369,742</b>
Inventories	4,436,065	5,348,959
Accounts and Others Receivable	203,586,740	180,256,740
Advance, Deposit & Prepayments	110,641,926	105,441,926
Advance Income Tax (AIT)	26,004,181	26,004,181
Cash & Cash Equivalents	12,732,222	12,317,936
<b>Total Assets</b>	<b>1,120,253,407</b>	<b>1,090,209,015</b>
<b>EQUITY AND LIABILITIES:</b>		
<b>Shareholders Equity</b>	<b>780,501,736</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	74,384,236	5,209,036
<b>Current Liabilities</b>	<b>339,751,670</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	8,929,272	7,558,428
Associates/Others Loan	184,854,035	223,236,588
Provision for Income Tax	20,343,351	20,962,450
<b>Total Equity and Liabilities</b>	<b>1,120,253,407</b>	<b>1,090,209,015</b>
<b>Net Assets Value Per Share</b>	<b>111.61</b>	<b>101.72</b>

**STATEMENT OF PROFIT OR LOSS & OTHER COMPREHENSIVE INCOME FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2026**

Particulars	1 <sup>st</sup> Jul' 25 - 31 <sup>st</sup> Mar' 26	1 <sup>st</sup> Jul' 24 - 31 <sup>st</sup> Mar' 25	1 <sup>st</sup> Jan' 26 - 31 <sup>st</sup> Mar' 26	1 <sup>st</sup> Jan' 25 - 31 <sup>st</sup> Mar' 25
Sales Revenue	229,709,867	162,310,450	90,785,648	64,809,042
<b>Less: Cost of sale</b>	<b>141,342,412</b>	<b>115,962,607</b>	<b>57,660,421</b>	<b>44,401,856</b>
<b>Gross Profit</b>	<b>88,367,455</b>	<b>46,347,843</b>	<b>33,125,227</b>	<b>20,407,186</b>
<b>Less: Operating Expenses</b>				
Administrative Expense	17,295,164	24,743,316	5,364,971	8,658,872
Financial Expenses	6,786,976	6,190,426	1,736,610	1,842,326
<b>Total Operating Expense</b>	<b>24,082,140</b>	<b>30,933,742</b>	<b>7,101,581</b>	<b>10,501,198</b>
<b>Operating Profit / (Loss)</b>	<b>64,285,316</b>	<b>15,414,101</b>	<b>26,023,646</b>	<b>9,905,988</b>
<b>Non Operating Income/ (Expense)</b>				
Dividend Income	949,074	1,172,071	949,074	1,142,364
Rental & Others Income	8,665,501	10,547,067	3,615,000	3,797,669
<b>Total Non- Operating Income:</b>	<b>9,614,575</b>	<b>11,719,138</b>	<b>4,564,074</b>	<b>4,940,033</b>
<b>Profit / (Loss) before WPPF</b>	<b>73,899,891</b>	<b>27,133,238</b>	<b>30,587,720</b>	<b>14,846,021</b>
Less: WPPF	3,310,790	1,292,059	1,456,558	706,953
<b>Profit / (Loss) after WPPF</b>	<b>70,589,101</b>	<b>25,841,179</b>	<b>29,131,162</b>	<b>14,139,067</b>
Less: Income Tax Provision	1,413,901	511,260	723,000	228,495
<b>Profit / (Loss) after Tax</b>	<b>69,175,200</b>	<b>25,329,920</b>	<b>28,408,162</b>	<b>13,910,572</b>
<b>Earning Per Share</b>	<b>9.89</b>	<b>3.69</b>	<b>4.06</b>	<b>2.03</b>

**STATEMENT OF CHANGES IN EQUITY**

For the period ended March- 2026

Particulars	Share Capital	General Reserve	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1 <sup>st</sup> Jul, 2026	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 tax	-	-	-	69,175,200	69,175,200	-
Add/(Less): Adjustment of Dividend Prov. F/Y 2020-21	-	-	-	-	-	-
<b>Balance as on 31<sup>st</sup> Mar, 2026</b>	<b>69,930,490</b>	<b>178,531,820</b>	<b>441,279,541</b>	<b>16,375,649</b>	<b>74,384,236</b>	<b>601,969,916</b>

For the period ended March- 2025

Particulars	Share Capital	General Reserve	Revaluation Reserve	Fair Value Reserve	Retained Earnings	Total
Balance as on 1 <sup>st</sup> 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	-	-	-	-	-	-
<b>Balance as on 31<sup>st</sup> Mar, 2025</b>	<b>68,559,310</b>	<b>178,531,820</b>	<b>441,279,541</b>	<b>16,407,346</b>	<b>(33,777,074)</b>	<b>671,000,943</b>

**STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 31<sup>ST</sup> MARCH, 2026**

Particulars	1 <sup>st</sup> Jul' 25 - 31 <sup>st</sup> Mar' 26	1 <sup>st</sup> Jul' 24 - 31 <sup>st</sup> Mar' 25	1 <sup>st</sup> Jan' 26 - 31 <sup>st</sup> Mar' 26	1 <sup>st</sup> Jan' 25 - 31 <sup>st</sup> Mar' 25
<b>CASH FLOW FROM OPERATING ACTIVITIES:</b>				
Collection from turnover & others	238,375,368	175,670,177	94,400,648	87,799,415
Payment or cost and expenses	(189,449,242)	(146,137,878)	(48,379,282)	(65,590,739)
<b>Net Cash Flow from operating Activities (A)</b>	<b>48,926,126</b>	<b>29,532,299</b>	<b>46,021,366</b>	<b>22,208,676</b>
<b>CASH FLOW FROM INVESTING ACTIVITIES:</b>				
Changes of intangible assets		294,998	-	(100,400)
Capital work in progress	(3,300,000)	575,000	(3,300,000)	(545,000)
Dividend Receipt	949,074	1,142,364	949,074	1,142,364
Advance for Work & Others	(1,500,000)	270,000	(1,500,000)	151,735
<b>Net Cash Flow from investing Activities (B)</b>	<b>(3,850,926)</b>	<b>2,282,362</b>	<b>(3,850,926)</b>	<b>648,699</b>
<b>CASH FLOW FROM FINANCING ACTIVITIES:</b>				
Dividend paid		-	-	(1,733,410)
Proceed from Associate/unit loan	(32,776,188)	(21,186,076)	(26,471,428)	(20,913,139)
Proceed from bank loan	(11,884,726)	(10,541,490)	(11,884,726)	(123,731)
<b>Net Cash Flow from financing Activities (C)</b>	<b>(44,660,914)</b>	<b>(31,727,566)</b>	<b>(38,356,154)</b>	<b>(22,770,280)</b>
<b>Net Cash in Flow for the year (A+B+C)</b>	<b>414,286</b>	<b>87,095</b>	<b>3,814,286</b>	<b>87,095</b>
Cash and Bank Balance at Opening	12,317,936	4,898,500	8,917,935	4,898,500
<b>Cash and Bank Balances at Closing</b>	<b>12,732,222</b>	<b>4,985,595</b>	<b>12,732,222</b>	<b>4,985,595</b>
<b>Net Operating Cash Flow per Share</b>	<b>7.00</b>	<b>4.31</b>	<b>6.58</b>	<b>3.24</b>

Sd/-  
Managing DirectorSd/-  
DirectorSd/-  
Chief Financial OfficerSd/-  
Company SecretaryThe details of the published 3<sup>rd</sup> quarterly Financial Statements are available in the website of the company. The address of the website is : www.kayandque.com