

**RANGPUR FOUNDRY LIMITED**  
105-Middle Badda,Dhaka-1212

Dear Shareholders

We forward herewith the Un-Audited Financial Statements of **Rangpur Foundry Ltd** for the half year ended 31 December 2023 as per Rule 13 of the Securities & Exchange Rules, 1987.

  
**Rathendra Nath Paul**  
Managing Director


**RANGPUR FOUNDRY LIMITED**  
Half Yearly Un-Audited Results

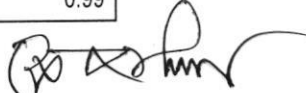
**Statement of Profit or Loss and Other Comprehensive Income**  
For the Period 1st July ,2023 to 31 December,2023

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Particulars	Note	Jul'23-Dec'23	Jul'22-Dec'22	Oct'23-Dec'23	Oct'22-Dec'22
Turnover	12.00	801,110	783,691	381,541	375,576
Cost of Goods Sold	13.00	(638,368)	(624,591)	(304,008)	(299,315)
<b>Gross Profit</b>		<b>162,742</b>	<b>159,100</b>	<b>77,532</b>	<b>76,261</b>
Operating Expenses		(115,678)	(111,365)	(56,702)	(54,710)
Administrative Expenses		27,984	26,966	13,918	13,455
Selling & Distribution Expenses		52,913	51,283	24,903	24,228
Marketing Expenses		34,781	33,116	17,881	17,027
<b>Gross Operating Profit</b>		<b>47,064</b>	<b>47,735</b>	<b>20,830</b>	<b>21,551</b>
Financial Expenses	14.00	(17,483)	(18,567)	(7,011)	(7,994)
<b>Net Profit Before Income Tax &amp; WPPF Provision</b>		<b>29,581</b>	<b>29,168</b>	<b>13,819</b>	<b>13,557</b>
WPPF		(1,409)	(1,389)	(658)	(645)
<b>Net Profit Before Tax</b>		<b>28,172</b>	<b>27,779</b>	<b>13,161</b>	<b>12,912</b>
<b>Income Tax</b>					
Provision for Income tax		(6,567)	(6,525)	(3,075)	(3,042)
Deferred tax		104	151	52	75
<b>Net Profit After Income Tax</b>		<b>21,708</b>	<b>21,405</b>	<b>10,138</b>	<b>9,945</b>
<b>Earnings per Ordinary Share(EPS)-</b>		<b>2.17</b>	<b>2.14</b>	<b>1.01</b>	<b>0.99</b>

  
Managing Director

  
Chairman

  
Director

  
Chief Financial Officer

  
Company Secretary


**RANGPUR FOUNDRY LIMITED**  
**Statement of Financial Position(Un-Audited)**  
**As at 31 December 2023**

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Particulars	Note			December 31, 2023	June 30, 2023
<b>ASSETS :</b>					
<b>Non-Current Assets</b>				<b>65,079</b>	<b>68,391</b>
Property, Plant & Equipment (WDV)	3.00			65,079	68,391
<b>Current Assets :</b>				<b>433,383</b>	<b>384,466</b>
Inventories	4.00			328,574	267,784
Debtors	5.00			11,291	6,970
Advances, Deposits & Prepayments	6.00			44,564	69,928
Cash & Bank Balances				48,954	39,784
<b>TOTAL ASSETS</b>				<b>498,462</b>	<b>452,857</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Shareholders' Equity</b>				<b>319,277</b>	<b>320,569</b>
Share Capital				100,000	100,000
Retained Earnings--As per Profit & Loss Account	7.00			219,277	220,569
<b>LIABILITIES</b>					
<b>Non-current Liabilities</b>					
Deferred tax liabilities	8.00			1,384	1,488
<b>Current Liabilities :</b>				<b>177,801</b>	<b>130,799</b>
Short Term Credit Facility				111,372	108,721
Trade Payable				3,040	3,454
Liabilities for Expenses				14,386	443
Security deposit				3,029	3,029
Provision for Income Tax	9.00			18,008	11,441
WPPF	10.00			3,868	2,459
Unclaimed Dividend	11.00			24,098	1,252
<b>TOTAL LIABILITIES</b>				<b>179,185</b>	<b>132,287</b>
<b>TOTAL EQUITY AND LIABILITIES</b>				<b>498,462</b>	<b>452,857</b>
<b>Net Asset Value</b>				<b>31.93</b>	<b>32.06</b>

  
**Managing Director**

  
**Chairman**

  
**Director**

  
**Chief Financial Officer**

  
**Company Secretary**

**RANGPUR FOUNDRY LIMITED**



**Statement of Cash Flow**

For the Period 1st July ,2023 to 31 December,2023

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Particulars	July'23-Dec'23	July'22-Dec'22
<b>i) Cash Flows from Operating Activities :</b>		
Collection from Turnover & Other Income	796,788	785,268
Payment for Cost and Expenses	(770,875)	(714,920)
<b>Cash Generated from Operating Activities :</b>	25,913	70,348
Interest Paid	(17,240)	(18,344)
Income Tax paid	(1,943)	(2,856)
<b>Net cash low from/(used in)operating activities</b>	<b>6,730</b>	<b>49,148</b>
<b>ii) Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets	-	(2,976)
	-	(2,976)
<b>iii) Cash Flows from Financing Activities :</b>		
Short Term Loan	2,649	(23,097)
Liabilities for other Finance		-
Dividend Paid	(154)	(173)
	<b>2,495</b>	<b>(23,270)</b>
<b>Net Cash Inflows/(Outflows) for the period(i+ii+iii)</b>	<b>9,225</b>	<b>22,901</b>
Effect of Exchange Rate Changes on Cash and	(55)	64
<b>Opening Cash &amp; Bank Balances</b>	<b>39,784</b>	<b>11,143</b>
<b>Closing Cash &amp; Bank Balances</b>	<b>48,954</b>	<b>34,108</b>
Net operating cash flow per share(NOCFPS)	0.67	4.91

  
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**Chief Financial Officer**

  
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**Company Secretary**

  
**Director**

**RANGPUR FOUNDRY LIMITED**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**Half Year ended 31 December '2023**

	Share Capital 1	Retained Earnings 2	Total 3=(1+2)
<b>Balance as on 30th June 2023</b>	100,000	220,569	320,569
Dividend Paid for the year 2022-23		(23,000)	(23,000)
Net Profit for the period	-	21,708	21,708
<b>Balance as on 31 December 2023</b>	100,000	219,277	319,277
<b>Balance as on 30th June 2022</b>	100,000	206,146	306,146
Dividend Paid for the year 2021-22		(23,000)	(23,000)
Net Profit for the period	-	21,405	21,405
<b>Balance as on 31 December 2022</b>	100,000	204,551	304,551

  
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**Company Secretary**