



Rangpur Foundry Limited

আর এফ এল



**ANNUAL
REPORT**
2024-25





WE MOURN...

It has been 10 (ten) years since the passing of Mr. Amjad Khan Chowdhury, yet his legacy continues to inspire countless lives in Bangladesh and beyond. As the visionary founder of PRAN-RFL Group, he transformed the country's agro-processing and corporate sectors with unmatched dedication and innovation. His contributions to industry, education, and social welfare remain a guiding light for future generations. Even after a decade, the void left by his absence is deeply felt, but his ideals and achievements continue to shape Bangladesh's

Amjad Khan Chowdhury was a Bangladeshi Army officer and the founder of the PRAN-RFL Group in Bangladesh. He was a great entrepreneur and one of Bangladesh's food processing industry's pioneers. Bangladesh will have to wait years for a businessman of his caliber. Mr. Chowdhury was a titan of the corporate world, and his life is brimming with lessons for the next generation of business leaders.

He was the visionary founder and CEO of Bangladesh's most diverse group of enterprises, having interests in Real Estate Housing, Agro Processing, Food, PVC & Plastics, Light Engineering, Electrical & Electronics, and Light Engineering. The businesses have a spotless track record in terms of production and labor management. PRAN-RFL Group has an exceptional track record when it comes to creditworthiness. His hobby-horse is promoting a hybrid of Bangladeshi corporate management based on our societal values and current Western and Japanese management styles.

Amjad Khan Chowdhury was the founder and first president of the Real Estate & Housing Association of Bangladesh (REHAB), the Bangladesh Agro-Processors' Association (BAPA), and the Underprivileged Children's Education Programme (UCEP).

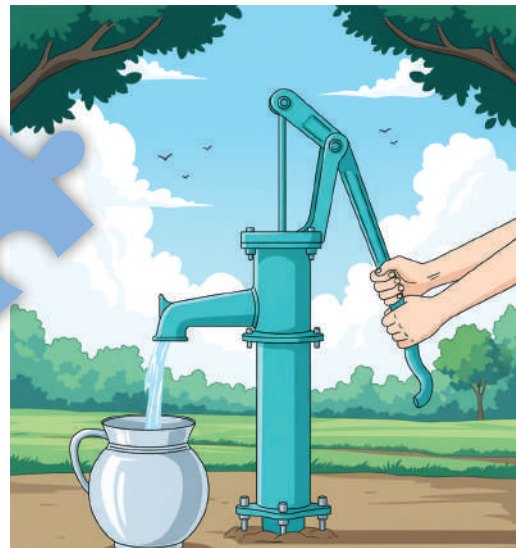
He was a member of a number of prestigious trade associations. He was the president of MCCI, the Metropolitan Chamber of Commerce and Industries. Agriculture, rural development, and economics were all topics that he was passionate about.

TABLE OF CONTENTS

Sl. No.	Particulars	Page No.
01	Why “RFL”	04-05
02	Letter of Transmittal	06
03	Performance at a Glance	07
04	Notice of 45 th Annual General Meeting	08
05	৪৫তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি	09
06	Our Vision	10
07	Our Mission	10
08	Core Values	11
09	Strategic Objectives	11
10	Corporate Directory	12
11	Board of Directors	13
12	Director’s Profile	14-17
13	Speech from the Chairman	18
14	Message from the Managing Director	19
15	Training & Development	21
16	Corporate Social Responsibility (CSR)	22-23
17	Financial Calendar	24
18	6 Years Financial Statistics	25
19	Pattern of Shareholding	26
20	Performance Indicators	27-30
21	Awards	31
22	Certification	32-33
23	44 th Annual General Meeting Screenshots	34
24	Director’s Report to the Shareholders	35-41
25	শেয়ারহোল্ডারগণের প্রতি পরিচালকমন্ডলীর প্রতিবেদন	43-50
26	Declaration by CEO & CFO	51
27	Report of the Audit Committee	52
28	Report of the NRC	53-54
29	Management Discussion & Analysis	55-56
30	Statement of Corporate Governance	57
31	Quality Policy	58
32	ESG & Sustainability Strategy	59-61
33	Code of Conduct	62-64
34	Dividend Distribution Policy	65-66
35	Certificate of Compliance	67
36	Checklist on Corporate Governance Code	68-77
37	Audited Financial Statements for the year ended 30 June 2025	78-108
38	Proxy Card	109



Rangpur Foundry Limited

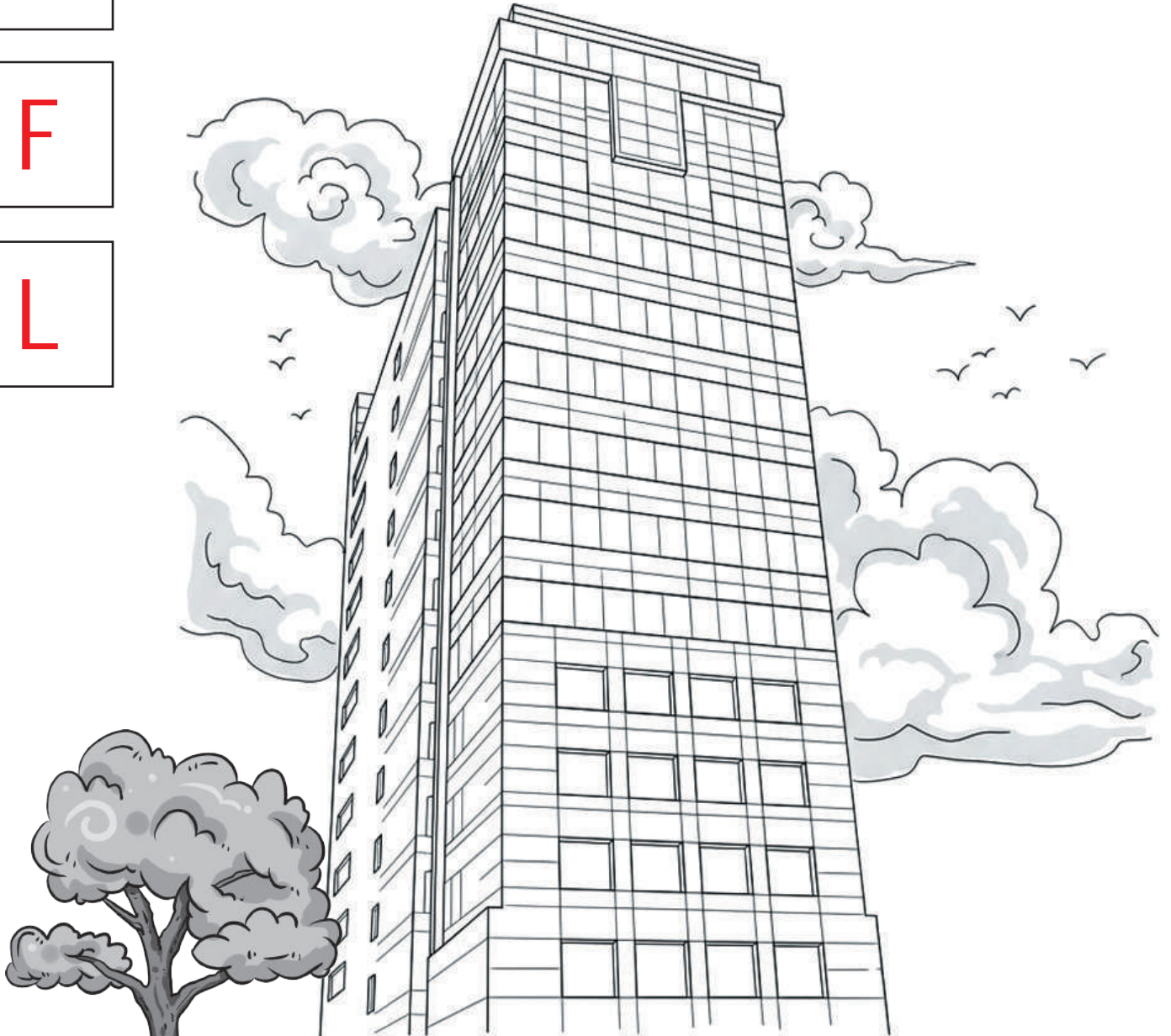


WHY

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✉ ird@prangroup.com
🌐 www.rangpurfoundry.com



Rangpur Foundry Limited (RFL) started its business in cast iron sector with the production and marketing of Hand Tube-well in 1981. Within very short time, RFL was established as a famous brand for quality products and technical skill. In addition to continuous addition of new products to its product line, it goes for major diversification. At present it is the market leader in Cast Iron category in the country.

It is equipped with in-house R&D facilities to design and develop new products. A well-organized own testing laboratory is used to ensure consistency in producing quality products. RFL has been awarded with BSTI Certificate and ISO 9001 Certificate for its strict compliance with the standard set by both the organizations.

Considering customers' choice in mind, company is trying to expand business locally and globally. Operation units are working on this and analyzing the prospective areas for product development. Research & Development team working very hard and newer products will be added in company's portfolio in the coming days.

Implement a decision support system for the company by incorporating the people lives around the establishment. Consolidating the current mechanisms of knowledge management systems, policies, plans and guideline. Encourage and prioritizing the participation of disadvantaged people in the light industry and ensured earnings for the jobless. Engaging the people who owns the capacity to do hard work and to grow up getting the success in life.

LETTER OF TRANSMITTAL

December 01, 2025

The Investors
Bangladesh Securities and Exchange Commission
Dhaka Stock Exchange PLC
Chittagong Stock Exchange PLC
Register of Joint Stock Companies and Firms

Subject: Annual Report for the year ended June 30, 2025.

Dear Sir (s),

We are pleased to enclosed a copy of the Annual Report containing the Directors' Report and Auditors' report along with Audited Financial Statements including Statement of Financial Position as at June 30, 2025, Statement of Profit or Loss and other comprehensive Income, Cash Flows, Changes in Equity for the year ended June 30, 2025, along with notes thereon of the Rangpur Foundry Limited and all related statements for your kind record and necessary measures.

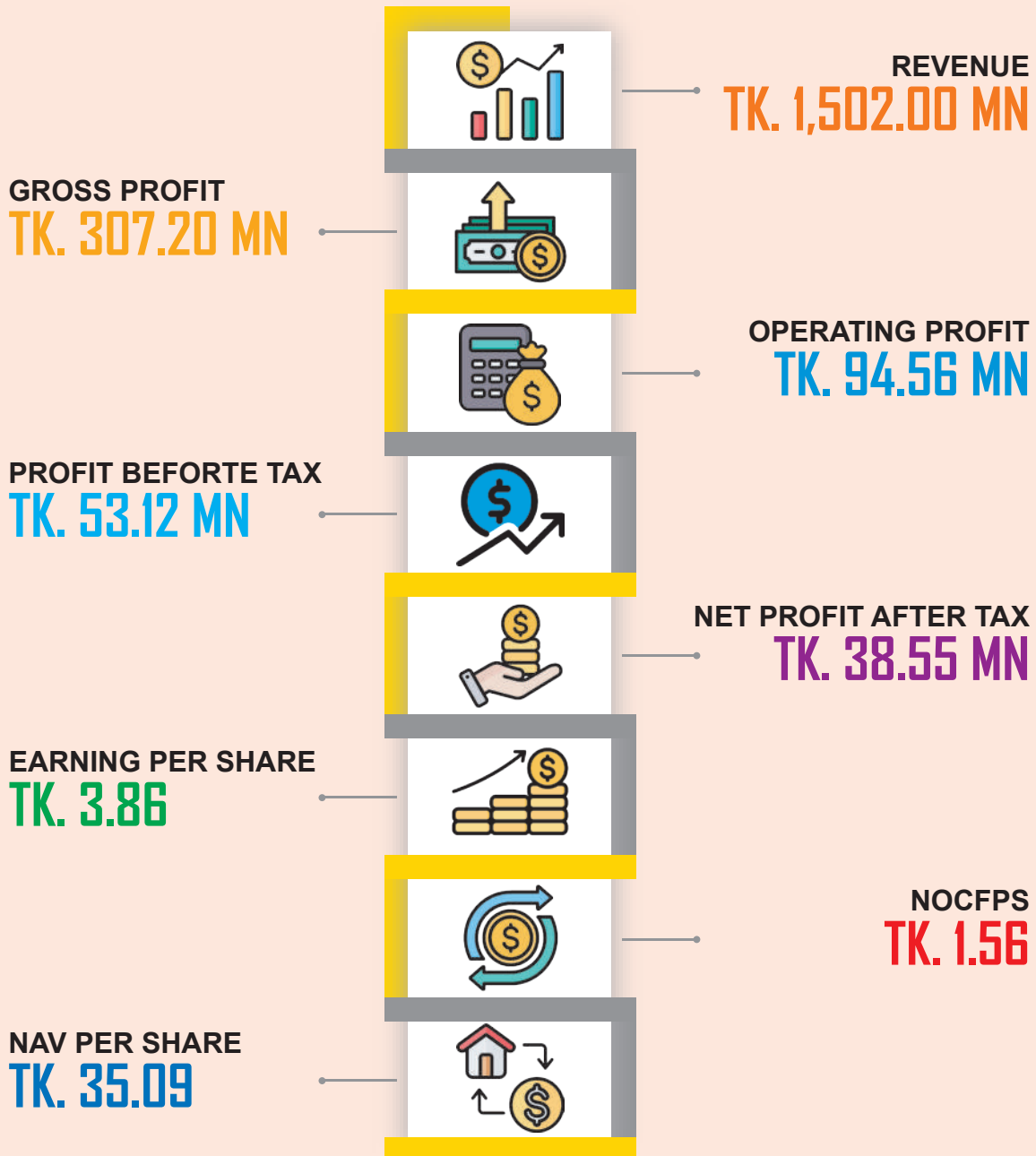
With best regards,



Muhammad Aminur Rahman, LL.M, FCS
Company Secretary

PERFORMANCE AT A GLANCE

For the year 2024-2025



NOTICE OF 45TH ANNUAL GENERAL MEETING

RANGPUR FOUNDRY LIMITED

PRAN Center, GA-105/1, Middle Badda, Dhaka-1212

Notice is hereby given that the 45th Annual General Meeting of Rangpur Foundry Limited will be held on Wednesday, 24th, December 2025 at 10:30 AM through Digital Platform through the Link <http://rangpurfoundry.digitalagmbd.net> to transact the following business :

AGENDA

- 1 . To receive, consider and adopt the Audited Financial Statements for the year ended 30th June 2025 together with the Auditors' report thereon and the Directors' Report.
- 2 . To elect Director as per Articles of Association of the Company.
- 3 . To declare Dividend as recommended by the Board of Directors.
- 4 . To appoint Statutory Auditors and fix their remuneration.
- 5 . To appoint Corporate Governance Auditors and fix their remuneration.
- 6 . To approve mutual transactions of temporary loans and/or corporate guarantee with sister concerns.
7. To approve the appointment of Independent Director(s) as recommended by the Board of Directors.

By the order of the Board,



Muhammad Aminur Rahman, LL.M, FCS
Company Secretary

December 01, 2025

NOTES:

- a. The record date was 17.11.2025 members whose names appeared in the Depository Register/ Share Register at the close of business on the Record Date will be entitled to attend the AGM and vote thereat and receive dividend, if any, and to nominate proxy on his/her/its behalf.
- b. Soft copy of the Annual Report along with the proxy form will be sent to the e-mail addresses of the shareholders available in the BO/Folio accounts and may be downloaded from company's website: www.rangpurfoundry.com. The Annual Report along with the Proxy Form may also be collected from the Share Department of the Company.
- c. The AGM shall be held through Digital Platform at <http://rangpurfoundry.digitalagmbd.net>, so the shareholders are requested to join the AGM through the said link. Link shall be opened for voting 48 hours before commencement of the AGM and webcast will start at 10:30 AM on 24.12.2025.
- d. Phone No. for any technical assistance related to attending the AGM is: 01769696228.
- e. Shareholders are advised to send questions/comments on any issue related to the AGM to the email address idr3@prangroup.com before 48 hours from commencement of the AGM.



৪৫তম বার্ষিক সাধারণ সভার বিজ্ঞপ্তি

রংপুর ফাউন্ড্রী লিমিটেড

প্রাণ সেন্টার, গ-১০৫/১ মধ্যবাড্ডা, ঢাকা-১২১২

জানানো যাচ্ছে যে, রংপুর ফাউন্ড্রী লিমিটেড-এর ৪৫তম বার্ষিক সাধারণ সভা আগামী ২৪ ডিসেম্বর ২০২৫ তারিখ বুধবার সকাল ১০.৩০ টায় ডিজিটাল প্ল্যাটফর্মে <http://rangpurfoundry.digitalagmbd.net> লিংকের মাধ্যমে নিম্ন বর্ণিত বিষয় সমূহ আলোচনা ও সিদ্ধান্ত গ্রহণের নিমিত্তে অনুষ্ঠিত হবে :

আলোচ্যসূচী

- ৩০ জুন, ২০২৫ তারিখে সমাপ্ত বছরের নিরীক্ষিত আর্থিক হিসাব বিবরণী ও এর উপর নিরীক্ষকদের প্রতিবেদন এবং পরিচালকমন্ডলীর প্রতিবেদন গ্রহণ, বিবেচনা ও অনুমোদন।
- কোম্পানীর সংঘ বিধি অনুযায়ী পরিচালক নির্বাচন।
- পরিচালক পর্ষদের সুপারিশ মোতাবেক লভ্যাংশ ঘোষণা।
- নিরীক্ষক নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।
- প্রাতিষ্ঠানিক সূশাসন নিরীক্ষক নিয়োগ ও তাদের পারিশ্রমিক নির্ধারণ।
- সহপ্রতিষ্ঠান সমূহের সাথে সাময়িক ঋণ এবং অথবা কর্পোরেট গ্যারান্টি সম্পর্কিত পারস্পরিক লেনদেন অনুমোদন।
- পরিচালক পর্ষদের সুপারিশ মোতাবেক স্বতন্ত্র পরিচালকগণের নিয়োগের অনুমোদন।

পরিচালকমন্ডলীর আদেশক্রমে,



মোহাম্মদ আমিনুর রহমান, এলএলএম, এফসিএস
কোম্পানী সচিব

তারিখঃ ০১.১২.২০২৫ ইং

দ্রষ্টব্যঃ

- কোম্পানীর 'রেকর্ড ডেট' ছিল ১৭.১১.২০২৫। রেকর্ড ডেটে ব্যবসায়িক লেনদেন শেষে যে সকল সদস্যদের নাম কোম্পানীর ডিপোজিটরি রেজিস্টারে/ শেয়ার রেজিস্টারে অন্তর্ভুক্ত রয়েছে কেবল তাই বার্ষিক সাধারণ সভায় (এজিএম-এ অংশগ্রহণ ও ভোট প্রদান এবং লভ্যাংশ (যদি থাকে) প্রাপ্তির যোগ্য বিবেচিত হবেন এবং তার পক্ষে প্রক্সি মনোনীত করতে পারবেন।
- প্রক্সি ফরমসহ বার্ষিক প্রতিবেদনের প্রতিলিপি শেয়ারহোল্ডারদের বিও/ ফলিও অ্যাকাউন্টে উল্লিখিত ই-মেইল ঠিকানায় পাঠানো হবে এবং কোম্পানীর ওয়েবসাইট: www.rangpurfoundry.com থেকে করে ডাউনলোড করা যাবে। এছাড়া বার্ষিক প্রতিবেদন ও প্রক্সি ফরম কোম্পানীর শেয়ার বিভাগ থেকে সংগ্রহ করা যাবে।
- এজিএম <http://rangpurfoundry.digitalagmbd.net> লিংকের মাধ্যমে ডিজিটাল প্ল্যাটফর্মে অনুষ্ঠিত হবে বিধায় শেয়ারহোল্ডারদেরকে উক্ত লিংকের মাধ্যমে এজিএম-এ অংশ গ্রহণের জন্য অনুরোধ করা যাচ্ছে। এজিএম-এর প্রস্তাবিত সিদ্ধান্তের উপর ভোট প্রদানের জন্য এজিএম শুরু ৪৮ ঘন্টা আগে উক্ত লিংক চালু করা হবে এবং এজিএম-এর ওয়েব-কাস্ট ২৪ ডিসেম্বর ২০২৫ তারিখ সকাল ১০:৩০ টায় শুরু হবে।
- এজিএম-এ অংশগ্রহণ করার ক্ষেত্রে কোন কারিগরি সাহায্যের জন্য ফোন নম্বর : ০১৭৬৯৬৯৬২২৮।
- এজিএম-এর যে- কোন বিষয়ে প্রশ্ন/মন্তব্য সভা শুরুর ৪৮ ঘন্টা পূর্বে idr3@prangroup.com এই ঠিকানায় প্রেরণ করার জন্য শেয়ারহোল্ডারদেরকে অনুরোধ করা যাচ্ছে।





OUR VISION

Bangladesh is a land of opportunities to grow of consumer as well as light ongoing business. Low production costs, a large and growing home market with huge consumers encourage the business houses.

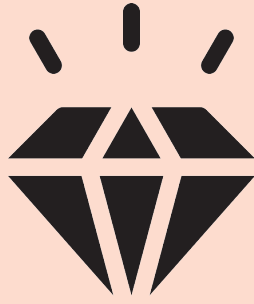
With competitive production costs and a rapidly growing domestic market, the country offers a fertile ground for sustainable business growth. Its vast and evolving consumer base continues to inspire enterprises to innovate and scale. Our vision is to harness these advantages to drive long-term progress and leadership in the industry.



OUR MISSION

Our motto is to provide safe and standard household and other products at a reasonable cost.

Our mission is to deliver safe, reliable, and high-quality household and industrial products that meet the everyday needs of our customers. We are committed to maintaining strict standards while ensuring affordability for all segments of society. By combining quality with reasonable pricing, we strive to create lasting value and trust. Our goal is to enhance the well-being of every household we serve.



CORE VALUES



Customer Focus

We prioritize understanding and meeting customer needs to deliver the best possible experience.



Innovation

We continuously seek new ideas and solutions to improve our products and services.



Integrity

We uphold honesty, transparency, and ethical practices in everything we do.



Collaboration

We work together across all levels to achieve shared goals and collective success.



Sustainability

We operate responsibly to protect the environment and support long-term community well-being.



Excellence

We strive for superior performance and quality in every aspect of our operations.



STRATEGIC OBJECTIVES



Financial Performance

Ensure strong financial performance and sustainable profitability to drive growth and long-term value for all stakeholders.



Innovation & Development

Driving growth through continuous innovation and creative product development to meet evolving consumer needs.



Operational Efficiency

Focused on operational excellence to maximize efficiency, reduce waste, and deliver superior value.



Sustainability & CSR

Dedicated to sustainable practices that protect the planet while nourishing future generations.



Market Expansion

Accelerating market expansion to bring trusted products to more customers across the globe.



Customer Satisfaction & Loyalty

Driven by the quality, reliability, and precision of the manufactured components, coupled with efficient order fulfillment and responsive customer service.



Talent Acquisition & Retention

Invest in people by fostering growth, skill development, and a culture of empowerment for a stronger future.



Risk Management

Involves the systematic identification, analysis, evaluation, and mitigation of risks, such as supply chain disruptions, equipment failure, product quality issues, worker safety hazards, and technology obsolescence, to ensure operational continuity, regulatory compliance, and sustained profitability.

CORPORATE DIRECTORY



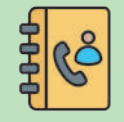
BOARD OF DIRECTORS

Chairman	:	Mr. Ahsan Khan Chowdhury
Managing Director	:	Mr. Rathendra Nath Paul
Director	:	Mrs. Sabiha Amjad
Director	:	Mr. Chowdhury Kamruzzaman
Independent Director	:	Mr. Abu Taher Chowdhury
Independent Director	:	Mrs. Zakia Sultana



SENIOR MANAGEMENT

Director Accounts	:	Mr. Chowdhury Atiur Rasul
Director Finance	:	Mrs. Uzma Chowdhury
Company Secretary	:	Mr. Muhammad Aminur Rahman, LL.M, FCS
Chief Financial Officer (CC)	:	Mr. Safiul Alam
Head of Internal Audit	:	Mr. Md. Arafatul Islam



CONTACT ADDRESSES

REGISTERED/CORPORATE & SHARE OFFICE	:	PRAN Center, Ga-105/1, Middle Badda, Dhaka-1212.
PHONE	:	+8809613090909, +8802-41081851-54, +8802222281792.
MOBILE	:	+88 01769 696201
EMAIL	:	ird@prangroup.com
WEB ADDRESS	:	www.rangpurfoundry.com
FACTORY ADDRESS	:	BSCIC Industrial Estate, Kellabond, Rangpur.



AUDITORS & SCRUTINIZER

STATUTORY AUDITOR	:	M. J. Abedin & Co., Chartered Accountants National Plaza (3 rd Floor), 109, Bir Uttam C. R. Datta Road, Dhaka-1205.
CGC AUDITOR	:	SA Rashid & Associates, Chartered Secretaries Noakhali Tower (12 th Floor, 13-D), 55/B, Purana Paltan, Dhaka-1000.
INDEPENDENT SCRUTINIZER	:	M. Mohashin & Co., Chartered Secretaries 49/A, Sher-E-Bangla Road (Opposite of Madina Masjid), 4 th Floor, Zigatola, Dhaka-1209.



LEGAL ADVISOR

Mirza Sultan Alraza
Advocate, Bangladesh Supreme Court
Mirza S. Alraza & Associates,
Mahtab Center (15th Floor),
177, Syed Nazrul Islam Saranj, Bijoynagar, Dhaka-1000.
Email: alrazamirza@gmail.com



LISTING & MEMBERSHIP

LISTING	:	Dhaka Stock Exchange PLC & Chittagong Stock Exchange PLC.
MEMBERSHIP	:	Dhaka Chamber of Commerce & Industry, Metropolitan Chamber of Commerce & Industry & Bangladesh Association of Publicly Listed Companies.



COMMITTEE

<u>AUDIT COMMITTEE</u>		<u>NOMINATION & REMUNERATION COMMITTEE</u>	
Mr. Abu Taher Chowdhury	- Chairman	Mr. Abu Taher Chowdhury	- Chairman
Mrs. Sabiha Amjad	- Member	Mr. Ahsan Khan Chowdhury	- Member
Mrs. Zakia Sultana	- Member	Mrs. Sabiha Amjad	- Member
Mr. Muhammad Aminur Rahman	- Secretary	Mrs. Zakia Sultana	- Member
		Mr. Muhammad Aminur Rahman	- Secretary



MAIN BANKERS

- The Hong Kong & Shanghai Banking Corporation Ltd. (HSBC)
- Prime Bank Ltd.
- Bank Asia Ltd.
- Dutch Bangla Bank Ltd.
- South East Bank Ltd.

BOARD OF DIRECTORS



Mr. Ahsan Khan Chowdhury
Chairman



Mr. Rathendra Nath Paul
Managing Director
(Nominated by Property Development Ltd.)



Mrs. Sabiha Amjad
Director



Mr. Chowdhury Kamruzzaman
Director
(Nominated by Property Development Ltd.)



Mr. Abu Taher Chowdhury
Independent Director



Mrs. Zakia Sultana
Independent Director



আর এফ এল

DIRECTOR'S PROFILE

Mr. Ahsan Khan Chowdhury

Chairman

Mr. Ahsan Khan Chowdhury is the Chairman of Rangpur Foundry Limited, a concern of PRAN-RFL Group, one of the largest and most diversified conglomerates in Bangladesh. Born on 6 September 1970, he is the son of the Group's late founder, Mr. Amjad Khan Chowdhury, and Mrs. Sabiha Amjad. He completed his secondary education at St. Joseph High School, Dhaka, and higher secondary education at Notre Dame College, Dhaka, before pursuing his Bachelor's degree from Wartburg College, USA, graduating in 1992.

Mr. Chowdhury joined PRAN-RFL Group in 1992 as a Director and subsequently took on increasing leadership responsibilities within the organization. Following the passing of the Group's founder, he assumed the role of Chairman and Chief Executive Officer, overseeing the strategic direction and global expansion of the company. Under his leadership, PRAN-RFL has grown into a multinational entity employing over 145,000 people and exporting to more than 145 countries worldwide. The Group's portfolio today spans agro-processing, food and beverage, plastics, light engineering, furniture, and electronics, making it a key contributor to Bangladesh's industrial and export growth.

In addition to his role at PRAN-RFL, Mr. Chowdhury serves as the Chairman of Midland Bank PLC, further extending his contribution to the country's financial sector. His leadership philosophy emphasizes rural industrialization, inclusive economic development, and global competitiveness. By establishing production facilities in various regions across Bangladesh, he has significantly advanced employment opportunities outside major urban centers, aligning the Group's business growth with national development priorities.

Currently he is an active member of premier trade bodies, associations & Clubs in Bangladesh. Mr. Ahsan Khan Chowdhury also holds the position of Chairman/Managing Director/Director of Agricultural Marketing Co. Ltd., Property Development Ltd., PRAN Foods Ltd., PRAN Agro Ltd., Kaligonj Agro Processing Ltd., RFL Plastics Ltd., PRAN Dairy Ltd., Mymensingh Agro Ltd., Banga Building Material, Accessories World Ltd., Career Builders Ltd., Chorka Textile Ltd., Packmat Industries Ltd., Rangpur Metal Industries Ltd., Durable Plastic Ltd., Banga Millers Ltd., Banga Bakers Ltd. & Midland Bank PLC.

Mr. Chowdhury has been widely recognized for his contributions to the private sector. He was named Business Person of the Year 2024 at the Bangladesh Business Awards, organized by DHL and The Daily Star, and received the title of Chief Executive Officer of the Year (FMCG) at the Bangladesh C-Suite Awards. Under his stewardship, PRAN-RFL has consistently achieved national export trophies and established itself as one of Bangladesh's most prominent international brands.

With a clear vision for sustainable growth and global expansion, Mr. Ahsan Khan Chowdhury continues to lead PRAN-RFL Group towards new frontiers, ensuring its role as a driving force in Bangladesh's economy and a respected player in international markets.





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Business Person of the Year 2024

Ahsan Khan Chowdhury has been named Business Person of the Year 2024, recognizing his leadership in expanding one of Bangladesh's largest industrial conglomerates.

The award was presented at the Bangladesh Business Awards 2024, jointly organized by DHL and The Daily Star, on Tuesday evening at the Radisson Blu Dhaka Water Garden.

This year's theme was "Powering the Private Sector. Finance Adviser Dr. Salehuddin Ahmed handed the award to Chowdhury, with Commerce Adviser Sheikh Bashir Uddin also in attendance.



Mr. Rathendra Nath Paul

Managing Director (Nominated by Property Development Limited)

Mr. Rathendra Nath Paul is a distinguished business leader and the Managing Director of Rangpur Foundry Ltd. (RFL), a flagship company of the PRAN-RFL Group, one of Bangladesh's largest and most diversified conglomerates. He was first appointed as Managing Director on 27 October 2016 and was reappointed in 2021, a reflection of the confidence placed in his leadership and vision. Under his guidance, RFL has continued to strengthen its position as a leading manufacturer of plastic, metal, and household products, serving both domestic and international markets.

Mr. Paul holds a strong academic background, having completed his Bachelor of Commerce with Honours in 1995 and Master's in Commerce in 1996 from the University of Dhaka, one of Bangladesh's premier institutions. This solid educational foundation has been instrumental in shaping his understanding of modern commerce, corporate governance, and operational excellence, which he has successfully applied throughout his career.

The Board of Directors of Rangpur Foundry Limited appointed Mr. Rathendra Nath Paul as the Managing Director of the company with effect from 27 October, 2016. Earlier he was one of the effective board members of the company and contributed to the board in taking strategic decisions. He has been nominated by M/s. Property Development Limited, shareholder of RFL. Mr. Paul has a long professional experience in various operational areas especially on non-food areas. Mr. Paul completed his graduation from the University of Dhaka in 1995 and completed his Master's Degree from the same university in 1996. He attended a lot of training programs in home and abroad. Mr. Paul also holds the position of Chairman of RFL Plastics Ltd., Banga Building Material, Rangpur Metal Industries Ltd., Durable Plastic Ltd., Get Well Ltd., Gonga Foundry Ltd. and RFL Electronic Ltd.

Mr. Rathendra Nath Paul's career embodies a blend of academic excellence, practical business acumen, and strategic foresight. His contributions to the PRAN-RFL Group, particularly through RFL's growth and diversification, highlight his role as a key driver in shaping the company's success. As Managing Director, he continues to play a pivotal role in guiding the organization towards greater achievements, ensuring that RFL remains at the forefront of Bangladesh's industrial and manufacturing landscape.



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Mrs. Sabiha Amjad

Director

Sabiha Amjad is a respected business leader and one of the key figures behind the growth and success of PRAN-RFL Group, one of Bangladesh's largest and most diversified conglomerates. As the wife of the late founder Amjad Khan Chowdhury, she has played a pivotal role in guiding the company's vision, particularly in upholding the values and legacy upon which PRAN-RFL was built.

Mrs. Amjad has a wide 44 years of Directorial and Entrepreneurial experience in her career. For her excellent dynamic leadership in business areas, the group excelled in many directions. Earlier she completed Bachelor in Economics from Punjab University in 1966. She completed her Master's degree in Economics from the University of Dhaka in 1975. She obtained another Master's degree in English from Rajshahi University in the year 1981. She is the director of Rangpur Foundry Ltd. and Agricultural Marketing Co. Ltd. Now she is one of the members of newly formed Audit Committee of the company.

As a guiding force for the new generation of leadership, including her son Ahsan Khan Chowdhury, Chairman and CEO of PRAN-RFL Group, Sabiha Amjad continues to inspire stability, wisdom, and resilience in steering the conglomerate forward. Her contributions reflect a deep commitment to ensuring that PRAN-RFL remains a symbol of trust, growth, and progress for Bangladesh and beyond.



Mr. Chowdhury Kamruzzaman

Director (Nominated by Property Development Limited)

Mr. Chowdhury Kamruzzaman has been appointed as new board member of Rangpur Foundry Limited with effect from 27 October 2016. He is the nominee director of M/s: Property Development Limited, a sponsor & shareholder of Rangpur Foundry Limited. Mr. Zaman has a long professional experience in various operational areas especially in the marketing side. He bears a vast experience of almost 23 years in the marketing arena of the company. Mr. Zaman completed his graduation from the University of Dhaka in 1992 and completed his master Degree from the same university in 1993. He visited lot of countries and attended various training programs in home and abroad. He also holds the position of Chairman/Managing Director/Director of Advance Personal Care Ltd., Property Development Ltd., Habiganj Agro Ltd., PRAN Foods Ltd., PRAN Agro Ltd., Kaligonj Agro Processing Ltd., RFL Plastics Ltd., PRAN Dairy Ltd., Mymensingh Agro Ltd., Banga Building Material, Chorka Textile Ltd., Packmat Industries Ltd., Sylvan Technologies Limited, Gongga Foundry Ltd., Get Well Limited, AKC (Pvt.) Limited, RFL Electronics Ltd., Rangpur Metal Industries Ltd., Durable Plastic Ltd., Durable Petro Chemical Ltd., Advance Trims Solution BD Ltd., Banga Millers Ltd. and Banga Bakers Ltd.



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Mr. Abu Taher Chowdhury Independent Director

Mr. Abu Taher Chowdhury brings a rich and accomplished background, distinguished by 33 years of service in the Bangladesh Civil Service. He was appointed by the Board of Directors after prior approval of BSEC, subject to approve by the shareholders in upcoming AGM.

His career in the Bangladesh Civil Service began in 1991, where he started as an Assistant Commissioner. Throughout his tenure, he served the government in various important capacities, culminating in his retirement in 2022 as a member of the National Board of Revenue. His roles within the National Board of Revenue included First Secretary, Appeal and Exemption, and Commissioner of Taxes in several Zones. He also served as a member of the Taxes Appellate Tribunal. Prior to his civil service career, Mr. Chowdhury gained valuable experience in the private sector, serving for two years as a Junior Administrative Officer at Obayeshi Corporation, a leading and reputed construction company of Japan.

He holds both a Bachelor of Social Science (Hons.) and a Master of Social Science in Sociology from the University of Dhaka. He has demonstrated a commitment to professional development by completing specialized training programs to enhance his technical and strategic expertise in taxation. These include training on the avoidance of double taxation agreement in South Korea, focusing on the interpretation and implementation of international tax treaties and OECD guidelines, and training on return submission and risk management in Malaysia, covering effective procedures for tax return compliance and frameworks for identifying and managing financial and operational risks. He is a Life Member of the Dhaka University Alumni Association. He has consistently been involved in social welfare and human development activities through his association with various institutions.



Mrs. Zakia Sultana

Independent Director

Zakia Sultana is a seasoned professional in the field of Customs, Excise, and VAT Administration with more than three decades of experience driving fiscal policy, trade facilitation, and revenue generation in Bangladesh. She holds both Bachelor's and Master's degrees in Philosophy from the University of Dhaka, which provided her with a strong analytical and critical thinking foundation that has supported her long and distinguished career in public service. She was appointed by the Board of Directors after prior approval of BSEC, subject to approve by the shareholders in upcoming AGM.

Her career began in the early 1990s at the National Board of Revenue (NBR), where she initially served as Assistant and Deputy Commissioner, directly engaging in revenue collection and the enforcement of VAT and customs regulations. Over time, she advanced through progressively senior roles, including Joint Commissioner, First Secretary, and Commissioner/Director General, where she oversaw key functions such as revenue mobilization, customs operations, and policy execution across major field offices and divisions.

Between 2011 and 2020, she led critical wings of the NBR, including Customs, Excise, and VAT Dhaka North, and the Research and Statistics Wing. In these roles, she was instrumental in strengthening compliance, enhancing revenue forecasting, and facilitating international trade through improved customs operations. Later, as a Member of NBR from 2020 to 2024, she played a pivotal role in VAT policy formulation, digital transformation projects like the National Single Window, and high-level negotiations with international development partners such as the World Bank, ADB, and USAID.

SPEECH FROM THE CHAIRMAN



Dear Respected Shareholders,

It is an honor and a privilege to address you as the Chairman of Rangpur Foundry Ltd. I am pleased to share that, despite operating in a business climate that is often complex and unpredictable, our company has continued to achieve remarkable progress and stability over the past year. This performance reflects the hard work of our dedicated workforce, the robustness of our operations, and the continued trust you place in us.

This year, Rangpur Foundry Ltd. has delivered strong results, supported by our ongoing focus on innovation, efficiency, and customer-centered service. We have increased our production capacity and strengthened our technological capabilities, allowing us to respond more effectively to rising market demands. Our continued investments in sustainability and infrastructure modernization ensure that we remain at the forefront of our industry and maintain our competitive edge.

In addition, our financial standing has improved compared to previous years, supported by solid revenue growth. This demonstrates not only the resilience of our core business but also the effectiveness of the strategic initiatives implemented by

our management team. Looking ahead, we are committed to advancing our market reach and pursuing new avenues that will generate sustainable long-term value for our shareholders.

I would like to extend my heartfelt appreciation to you for your unwavering confidence and support. Your commitment to Rangpur Foundry Ltd. inspires us to strive for excellence every day. We are optimistic about the opportunities that lie ahead and remain dedicated to delivering continued growth and enhanced value for all our shareholders.

Thank you once again for your steadfast support. Together, we will continue to shape a promising and successful future for Rangpur Foundry Ltd.

Yours sincerely,

Mr. Ahsan Khan Chowdhury
Chairman

MESSAGE FROM THE MANAGING DIRECTOR



Dear Honorable Shareholders,

As we gather for the 45th Annual General Meeting of Rangpur Foundry Ltd., it is my pleasure to extend a warm welcome to you and to share the company's progress and positive outlook for the future. The financial year 2024-25 has been marked by consistent advancement and noteworthy accomplishments.

We are delighted to announce that the company achieved sales revenue of Tk. 150.2 crore, reflecting a 3.52% increase compared to the previous year. This growth highlights the dedication of our employees, the strength of our operational framework, and our strategic efforts to reinforce our position as one of Bangladesh's leading manufacturers of tube wells and pumps.

As the light engineering sector continues to expand, our unwavering focus on innovation, product excellence, and customer satisfaction drives our ongoing success. With a solid foundation and forward-looking strategies in place, I am confident that Rangpur Foundry Ltd. is poised for even greater milestones in the days ahead.

In recognition of our performance and our commitment to maximizing shareholder value, the Board is pleased to

recommend a 23% cash dividend for the financial year 2024-25. This proposal will be placed before you for approval at the forthcoming AGM. We value your continued engagement and encouragement as we advance into a new phase of growth for Rangpur Foundry Ltd. With your support, we will build upon our achievements and strive toward even higher levels of excellence.

I would also like to express my profound appreciation to all our Employees, Stakeholders, Investors, Shareholders, Customers, Banking Partners, the Bangladesh Securities & Exchange Commission, Dhaka Stock Exchange Limited, Chittagong Stock Exchange PLC, the Registrar of Joint Stock Companies and Firms, the National Board of Revenue, Central Depository Bangladesh Limited, and all relevant Government bodies and authorities for their cooperation and steadfast support.

Thank you for your enduring trust and confidence in our leadership.

Sincerely,

Mr. Rathendra Nath Paul
Managing Director

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TRAINING & DEVELOPMENT

Company introduced training for the directors as a part sustainable company performance. Company maintains a consistent culture in the business regarding active search, creative designs, and implementation of effective methods for enhancing and recognizing outstanding performance of the company. Training participants includes board members, Executive Directors and other operational directors. In house training conduct on business innovation and new ideas. Employee training and development focus on employees to become better at their jobs and overcome performance gap that are based on lack of

knowledge or skills. This can help organizations and teams be more productive and obtain improved business outcomes, leading to a competitive advantage over other companies. To educate workers about safety and security, efficiency and develop skills if needed company arrange varies effective programs.

Rangpur Foundry Limited always believes that an expertise workforce can always contributing in the economic growth of the country. To build an expert workforce, RFL has carefully designed training program and sequentially executed post training assessment to measure the effectiveness of training.





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CORPORATE SOCIAL RESPONSIBILITY

CSR can help improve various aspects of society as well as promote a positive brand image for companies. Corporate responsibility programs can also raise morale in the workplace. Rangpur Foundry Limited (RFL) is always eager to contribute to the society considering environmental impacts, ethical responsibility, philanthropic endeavors, and financial responsibilities.





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FINANCIAL CALENDAR





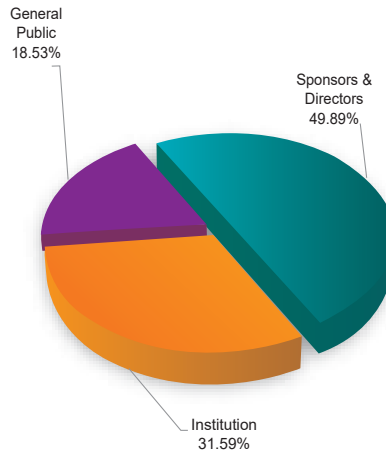
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6 YEARS FINANCIAL STATISTICS

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Authorized Capital	200,000	200,000	200,000	200,000	200,000	200,000
Paid Up Capital	100,000	100,000	100,000	100,000	100,000	100,000
Turnover (Net)	1,502,080	1,451,069	1,417,222	1,447,104	1,368,536	1,279,550
Gross Margin	307,198	296,552	289,039	295,371	279,502	261,292
Profit Before Tax	53,119	48,756	49,188	50,830	47,466	41,904
Net Profit After Tax	38,550	37,827	37,423	38,052	36,805	31,053
Tangible Fixed Assets (Net)	55,804	61,767	68,391	68,148	52,749	53,217
Cumulative Reserve & Surplus	227,946	212,396	197,569	183,186	168,094	154,289
Shareholders' Equity	350,946	335,396	320,569	306,146	291,094	277,288
Dividend Proposed	23%	23%	23%	23%	23%	23%
Return On Paid Up Capital	38.55	37.83	37.42	38.05	36.80	31.05
Book Value Per Share (Tk.)	35.09	33.54	32.06	30.61	29.11	27.73
Earnings Per Share (Tk.)	3.86	3.78	3.74	3.81	3.68	3.11
Market Value Per Share (Tk.)	136.3	146.4	170.5	172.5	121.5	122.2
Price Earnings Ratio (Times)	35.31	38.73	45.59	45.27	33.02	39.29

PATTERN OF SHAREHOLDING

The shareholding structure as on 30 June 2025:



Securities and Exchange Commission has imposed a condition to disclose the Shareholding by the individuals having relation with the company in condition no: 1.5(xxiii):

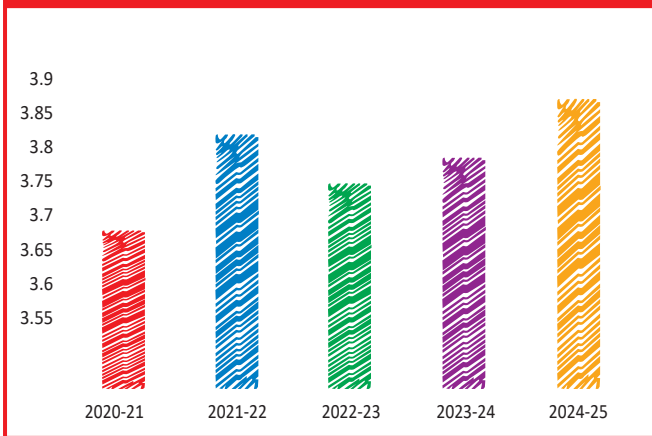
Name of the Shareholders	Status	Shares held	%
i. Parent/Subsidiary/Associated Companies and other related parties			
Property Development Ltd. (Represent by Rathendra Nath Paul)	Director Nominating Company	22,51,370	22.51%
ii. Directors:			
Mr. Ahsan Khan Chowdhury	Chairman	24,87,380	24.88%
Mr. Rathendra Nath Paul (Nominee Director of Property Development Ltd.)	Managing Director	Nil	Nil
Mrs Sabiha Amjad	Director	2,50,000	2.50%
Mr. Chowdhury Kamruzzaman (Nominee Director of Property Development Ltd.)	Director	1,000	0.01%
Mr. Md. Abdus Salam, FCA	Independent Director	Nil	Nil
iii. Chief Executive Officer, Chief Financial Officer, Company Secretary, Head of Internal Audit and their Spouses and Minor Children:			
Mr. Rathendra Nath Paul	Chief Executive Officer	1,000	0.01%
Muhammad Aminur Rahman LL.M, FCS	Company Secretary	Nil	Nil
Mr. Kishor Kumar Debnath	Chief Financial Officer	Nil	Nil
Md. Arafatul Islam	Head of Internal Audit	Nil	Nil
iv. 05 Top Salaried Employees other than CEO, CFO, CS & HIAC			
Mr. Md. Abdul Kuddus Miah	Factory In charge	Nil	Nil
Mr. Kh. Zakir Hossain	Assistant General Manager	Nil	Nil
Mr. Md. Towfique Emam Serazy	Financial Controller	Nil	Nil
Mr. Md. Taibur Rahman Bishwas	Assistant General Manager	Nil	Nil
Mr. Md. Nur Elahi	Deputy General Manager (Factory)	Nil	Nil
v. Shareholders holding 10% or more voting interest in the Company:			
Mr. Ahsan Khan Chowdhury	Chairman	24,87,380	24.88%
Property Development Ltd. (Represent by Rathendra Nath Paul)	Director Nominating Company	22,51,370	22.51%

PERFORMANCE INDICATORS

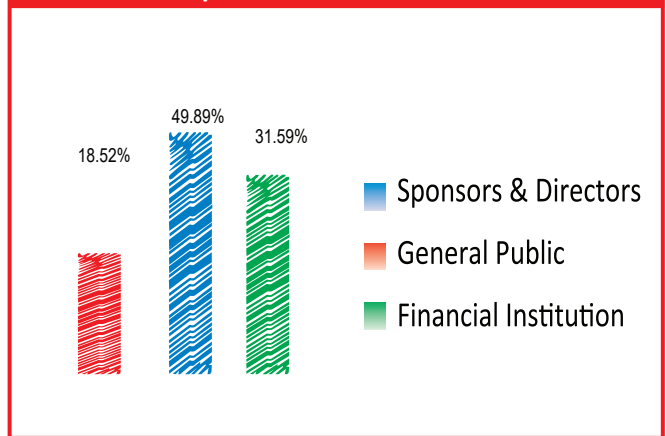


Graphical Presentation of Some Financial Figures

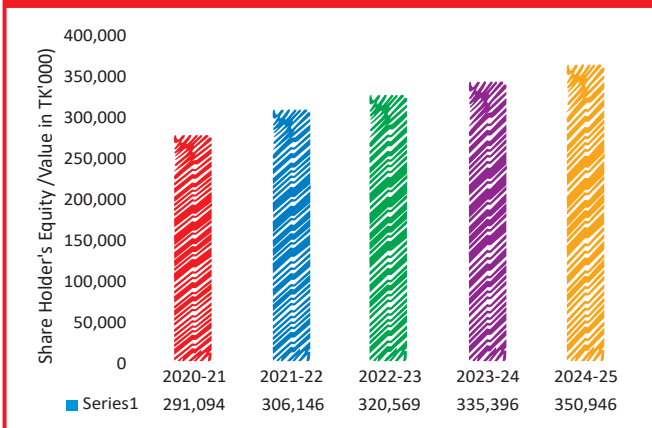
EPS Trends



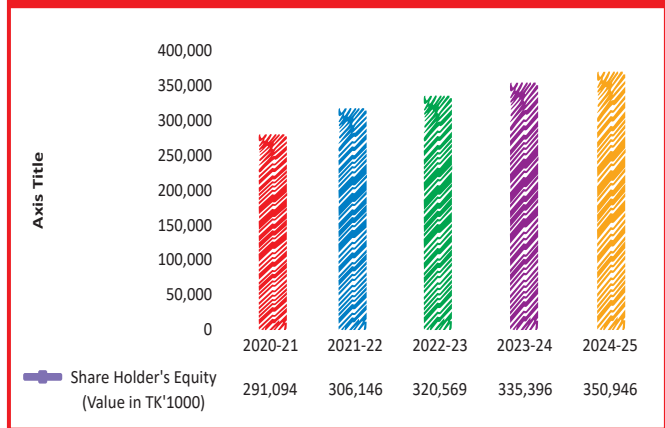
Ownership distribution of Share' 2023-24

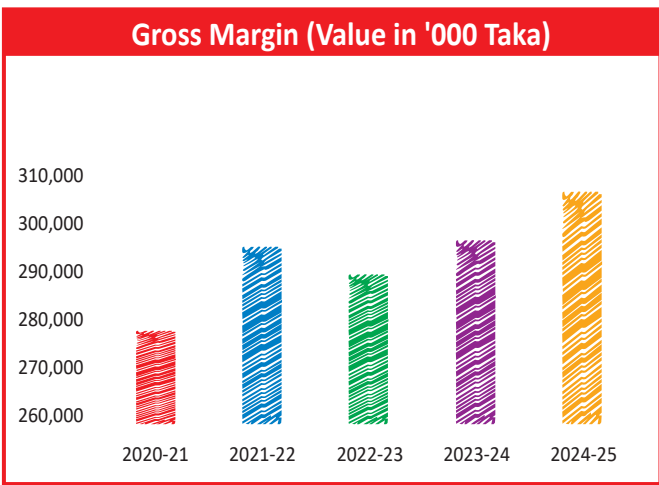
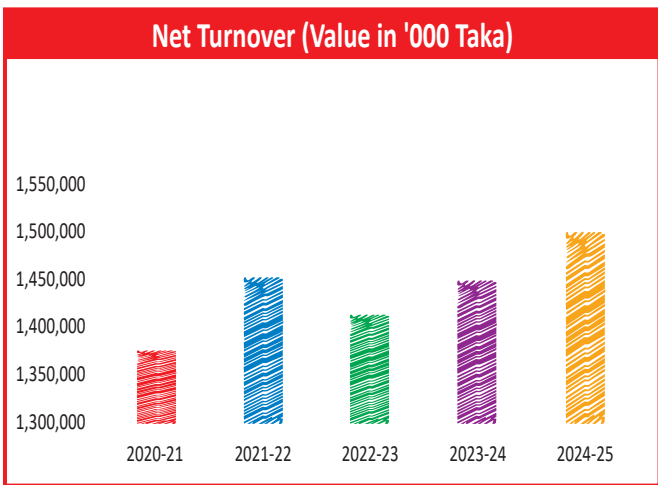
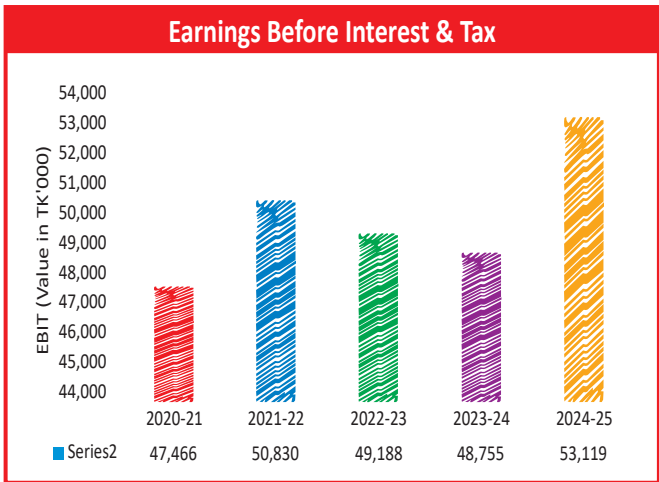
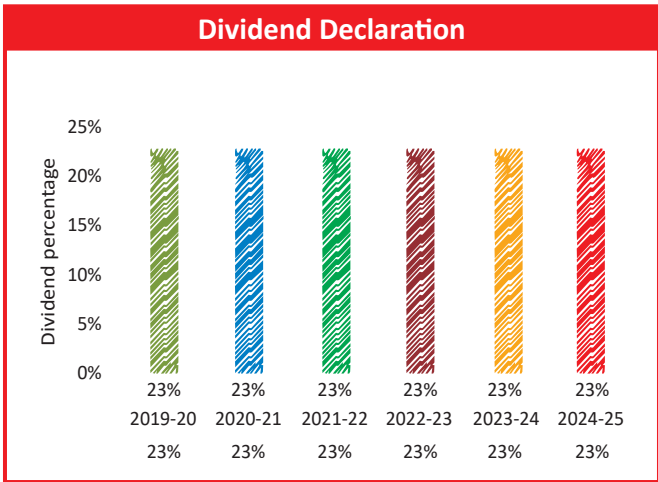


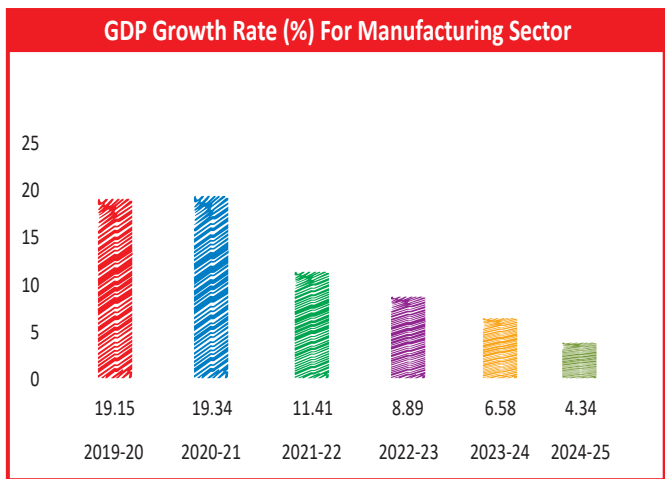
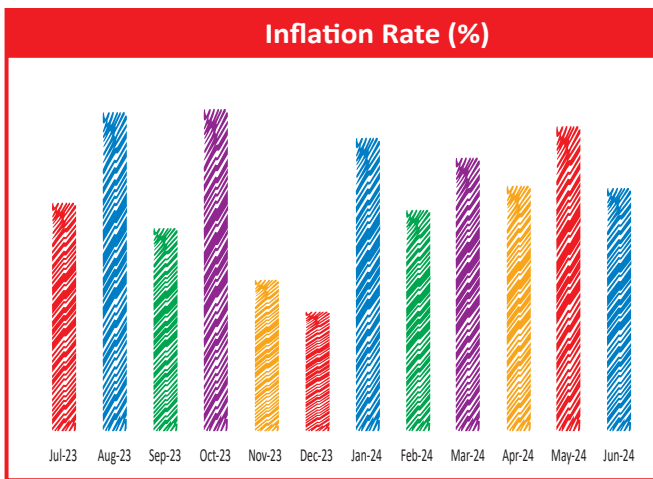
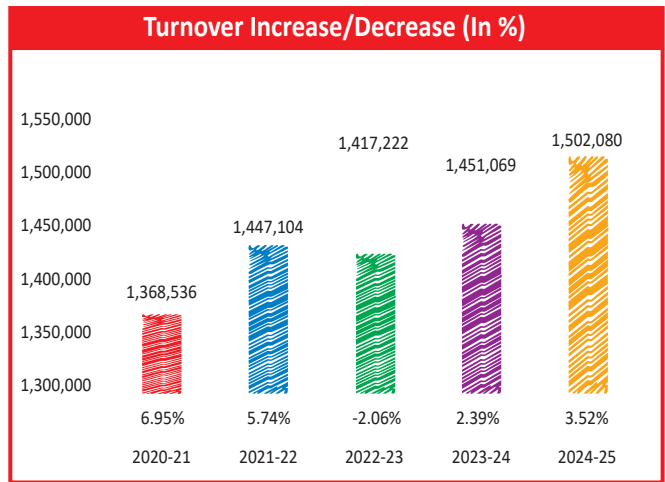
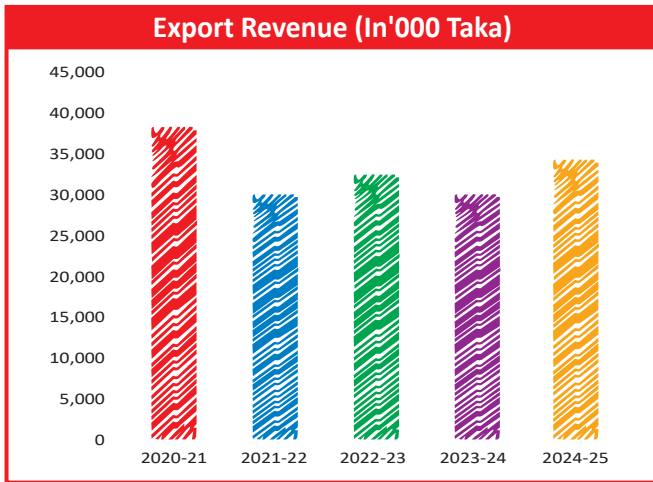
Growth in Share Holder's Equity



Share Holder's Equity (Value in TK'1000)







AWARDS



CERTIFICATION



BANGLADESH ASSOCIATION OF PUBLICLY LISTED COMPANIES

Renewed Certificate

This is to certify that

RANGPUR FOUNDRY LIMITED

*is an Ordinary Member of Bangladesh Association of Publicly Listed Companies
and is entitled to all the rights and privileges appertaining thereto.*

This certificate remains current until 31st December, 2025.

Ref. No: CM-2025/086

Date of issue : February 5, 2025

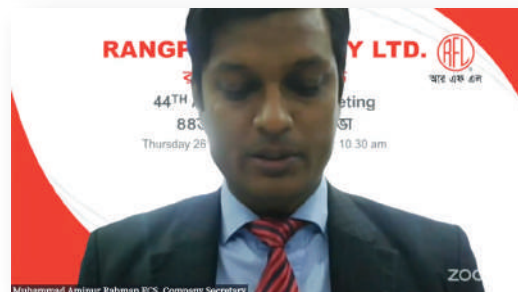



Secretary General



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44TH ANNUAL GENERAL MEETING SCREENSHOTS





DIRECTORS' REPORT TO THE SHAREHOLDERS

For the year ended 30 June 2025

The Board of Directors of Rangpur Foundry Limited (RFL) welcomes all of you to the 45th Annual General Meeting (AGM) of the company. We are delighted to submit before you the operational activities, audited financial statements with auditor's report of the company for the year ended on 30 June 2025 for your consideration and approval. We have tried to describe briefly the present scenario of the business in the global context and comparing present economic condition of the country.

In line with the requirements of the compliance with section 184 of the Companies Act, 1994 and BSEC Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 Dated 3 June, 2018, our company has been presenting Directors' Report covering the financial results and other developments during the year ended 30 June, 2025. In addition, same issues were explained and disclosed as relevant and important to ensure transparency and good governance practice.

Review of Current Business operation

RFL sketches its operational strategy according to some set operational plan to achieve its goals. Our motto is to provide safe and standard household and other products at a reasonable cost. The management is concerned to alter the recipe in accordance with national regulations in order to make the household items affordable for the consumer and to keep the cost within a fair range. To overcome local and global challenge in sales and to maintain sustainable business growth, administrative, marketing, selling and distribution expenses have been increased proportionately during this year. Products have been improved to keep the consumers' faith intact. The allocation of expenses has been done in accordance with the demand of the household market in order to preserve sustainable growth. Therefore, management has implemented continuous improvement programs throughout the year and the assets been utilized to its optimum. This year the production capacity was 14,820 MT and actual production was little bit higher from last year. At the same time capacity utilization was 91%. The management ensured optimization of company's equipment usage and tried to maximize actual production in the reporting year. To operate those production equipment, human resources of the company has been utilized to their full potential. Financial cost for the reporting year was 3.87 cr whereas it was 3.76 cr in the last year. Considering the entire unfavorable factors for manufacturing and marketing of business, Net Revenue increased from Tk. 145.10 cr to Tk. 150.2 cr which is 3.52 percent more than the last year's proceeds. The percentage of production capacity for the products of the company is listed below:

Particulars	2024-2025	2023-2024
Installed Capacity	14,820	14,820
Actual Production	13,430	13,010
Utilization of Capacity	91%	88%

Product Category	(Qty in MT.)		
	Jul 24- Jun 25	Jul 23- Jun 24	Sales Increase/ Decrease
Tubewell & Spares (CI Products)	11,652	11,387	2.33%
Irrigation Pumps & Others (CI products)	853	745	14.50%

Socio-Economic Position of Country: Industry Perspective

Last few year engineering sector passing through some challenges. As a result small industries in this sector cannot survive in this competition. Power and gas shortage, insufficiency of investment and weak infrastructure are among the major obstacles for growth, as they disrupt industrial production and discourage new investment. The sector couldn't achieve the growth rate as like the previous years due to down trend of consumers' purchase capacity, war and disruption in the world supply chain. As a result loss of job has made an impact of the purchase power of the consumers on food and household goods. Therefore, economic activities was little bit slow during the year.

Export of Goods

Last few years emphasis has been given on export revenue. But due to political, environmental and unavoidable circumstances company was not able to earn the expected revenues from export. This year the export revenue was Tk. 3.39 cr. Management took some initiatives to develop exports in upcoming days to increase the export revenue.

Sales and Distribution

A good sales picture mostly depends on a strong and prompt distribution network. Without the help of such distribution team, the sales force could not achieve such target. To accelerate the sales revenue, distribution channel has been developed. More carriers' have been deployed to accomplish the logistic support for the distribution points and dealers. As a result of giving importance more on distribution & sales revenue volume and value has increased for the year 2024-25. Company expected more growth on sales, but couldn't reach due to stiff competition and consumers' choice. But the sales force tried to reach the undeveloped areas to ensure our products available each and every corner of the country.

Financial Report, Accountability and Transparency

The Board of Directors fulfilled its responsibilities by preparing and publishing the quarterly and annual financial statement within fiscal



period, as well as company's operational performance during the year under review. Before submitting these reports to the Board for approval, the audit committee, a subcommittee of the Board, assessed their fairness, exactness, transparency, and thoroughness.

The company published quarterly (unaudited accounts) as per notification of the Bangladesh Securities and Exchange Commission (BSEC) and the Listing Regulations, 2015 of the Dhaka Stock Exchange PLC (DSE) and Chittagong Stock Exchange PLC (CSE) through Company's website, Newspapers, and Online News portal and submitted the report to BSEC, DSE, CSE and other regulatory authorities.

Code of Conduct

The Board members of Rangpur Foundry Limited are committed to operate the business with integrity. To ensure transparency & accountability of the directors, the members of the Board have adopted a code of conduct. This code is applicable for new member inclusion in the Board and a compliance status is kept for necessary records at registered office of the company. The Directors are responsible for maintaining ethical code of conduct in relation to business & regulations from the govt. authorities. Compliance of Code of Conduct is reported by the members to the board annually. Code of conduct have been published in this annual report and also posted in the company's website.

Appointment of Statutory Auditor

M/s. M. J. Abedin & Co., Chartered Accountants, existing statutory auditors of the company, audited the Accounts for the year 2024-2025. M/s. M. J. Abedin & Co., Chartered Accountants is going to retire at the 45th Annual General Meeting and being eligible for re-appointment for consecutive 3rd year. The Board considering the section 210 of the Company Act 1994 and other applicable provisions relating to re-appointment of existing auditor. M/s. M. J. Abedin & Co., Chartered Accountants, has given their expression of interest to be appointed as statutory auditors for the financial year 2025-2026.

The Audit Committee reviewed the performance of audit acted in the previous year and recommended the said audit firms and recommended in favour of M/s. M. J. Abedin & Co., Chartered Accountants, for re-appointment as Statutory Auditors. The appointment shall be made for fiscal year 2025-26 subject to approval of Shareholders in the 45th AGM.

Corporate Governance Auditor Appointment

As per Corporate Governance Code issued by Bangladesh Securities and Exchange Commission (BSEC), M/S. SARashid & Associates, Chartered Secretaries, audited the compliance status of corporate governance of, and compliance with the corporate governance code by the company for the year 2024-26. M/S. SARashid & Associates, Chartered Secretaries has submitted their expression of interest to be re-appointed for the financial year 2025-26. The Board of Directors recommended for the appointment of M/S. SARashid & Associates, Chartered Secretaries as the Compliance Auditors of the Company for the financial year 2025-26.

Independent Scrutinizer Appointment

As per BSEC's Directive no. BSEC/CMRRCD/2009-193/08 Dated-

March 10, 2021, the Board of Directors in its Board meeting held on 26.10.2025 appointed M/s. M. Mohashin & Co., Chartered Secretaries as an Independent Scrutinizer to observe the 45th AGM of the company to be held on 24.12.2025 ensuring the facility to exercise the shareholder's (holders of paper shares or dematerialized shares) voting rights on the resolution proposed to be considered at the general meeting.

The due process of election and detailed information of voting results shall be authenticated by Independent Scrutinizer, M/s. M. Mohashin & Co., Chartered Secretaries and be reported of the same to the BSEC within the stipulated time after conclusion of AGM.

Credit Rating

Credit Rating Information and Services Limited (CRISL) has been assigned to rate the company. The rating of the Company was "AA-" in the long term and "ST-3" in the short term along with a stable outlook.

Company Products

Tube wells & its spare parts including centrifugal pumps and some other Cast Iron (CI) product is the main category in product portfolio. The products are manufactured by cast iron. These products are in the market from a long time. Therefore product diversification is underway by the management. Now the company is thinking to introduce newer household items for valued customers and their choice, utility and requirements will be considered first.

Production Activity via Technology Utilization

Factory's production capacity is being increased by increasing efficiency and skills in terms of quality and quantity through the acquisition of modern technology, research, and training. Overall investment was increased during the fiscal year under review by introducing some time-saving products and installing some cutting-edge technology and equipment.

Company's Position in the Share Market

In the year under review, the shareholders had always been confident on RANFOUNDRY shares. In the year 2024-2025, the company shares were traded in Dhaka Stock Exchanges at minimum of Tk. 129.10 to maximum of Tk. 181.10 as against the face value of Tk. 10.00.

Human Resources Management

Human Resource Management (HRM) in a manufacturing company plays a crucial role in ensuring that the organization has the right people with the right skills to meet production goals and maintain a productive work environment. The HR department in a manufacturing company is involved in various functions, from recruitment to employee relations, to ensure that the workforce is skilled, motivated, and working efficiently. Rangpur Foundry Limited is committed to ensure a talent based, transparent, fair and equal employment opportunity in all of its sections. The Talent Management System is very scientific here, which ensures that talented people take the lead and bring the organization onward to compete in the global market successfully.

Compliance Management

Compliance management is a critical component of the internal control process for any business and a prerequisite for assessing

compliance with corporate performance standards. The board contains a member with expert knowledge and responsibility for informing board of corporate regulatory rules, responsibilities and implications.

Compliance management in a manufacturing company like Rangpur Foundry Ltd. is essential to ensure adherence to various laws, regulations, standards, and internal policies. It helps mitigate risks, protect the company's reputation, and avoid legal and financial penalties.



Corporate Governance Practice

Company has developed its Corporate Governance framework based on Bangladesh Securities and Exchange commission (BSEC) Corporate Governance Code, The Companies Act 1994, Listing Regulations, standards of business ethics, various laws of the land and local and global best practice are followed to keep CG practices running within organization. As the Company has significant presence in the capital market & also in business operation, it abides by the guidelines of the relevant regulators and authorities. Board meetings are conducted following Bangladesh Secretariat standard (BSS) along with other standards. Books of meeting minutes are preserved in the registered office as per BSS. The compliance auditor inspect the reward keeping process of the company and certificates later on.

As practiced earlier, company appointed M/S. SA Rashid & Associates (Chartered Secretaries) for the year 2024-25 to examine the compliance status of the company. For appropriate reporting of governance under 9(1), a statement on status of compliance has been annexed to this report. Auditor will provide a certification under condition 9(2) of Corporate Governance Code after completing the examination and their documentary satisfaction. BSEC and other listing regulation is followed fully by the company which has also linked with company website mentioning regulators.

Risk Management

Risk management is a process of thinking systematically about all possible risks, problems or disasters before they happen and setting up procedures that will avoid the risk, or minimize its impact, or cope with its impact. It is basically setting up a process where we can identify the risk and set up strategy to control or deal

with it. It is also about making a realistic evaluation of the true level of risk.

Company's aim on risk management:

- Achieve and maintain a reduced cost of risk without placing the institute in a position of risk exposure that could have a significant impact on its financial security and its mission.
- Evaluate and assess all risks of loss and need related insurance.
- Whenever possible, modify or eliminate identifiable conditions and practices which may cause loss.
- Protect the interest off all other stakeholders.
- Below steps is followed by the company during its Risk Management.

- **Identification:** Risk identification is a key component of a robust framework. This means understanding the risk profile and identifying and assessing the significant risks contained within it.
- **Impact Assessment:** It is concerned with assessing probability and impact of individual risks, taking into account any interdependencies or other factors outside the immediate scope under investigation.
- **Mitigation:** The ultimate purpose of our risk identification and analysis are to prepare for risk mitigation. Mitigation includes reduction of the likelihood that a risk event will occur and reduction of the effect of a risk event if it does occur.
- **Monitoring:** Management also keep a clear picture of any project developing in reality and based on the picture risk management planning is framed. Management maintains a track of the identified risks, monitor the effectiveness of your risk responses and identify new or changed risks. This means having effective reporting mechanisms in place and ensuring that risk is covered in all key reports and reviews.
- **Review:** The Company carried out risk audit by its internal staff and external service providers as well. A risk audit provides a measure of independence and perspective. In our risk audit we focus on compliance with standards, procedures and legislative requirements.

Expansion & Future Objectives

A company operations plan is inextricably linked to the team and management plan sections. The engine that drives the business machine is the operation plan. When operations and management expanded their production lines to enhance capacity within the factory premises a few years ago, an operation plan became effective. It is now imperative to ramp up production and sales within the existing production capability. We are attempting to expand our business both locally and globally in response to client demand. The operational units are working on it and examining the potential locations. The R&D team is working hard, and newer products will be introduced to company's portfolio in the coming days. Newer export regions are being explored in order to increase export earnings.

Board Size

The Board of Directors is the highest governance body of the Company and represents the interests of all shareholders and stakeholders, irrespective of who elected its directors. The Board of the company comprises with 06 (Six) Directors, of whom 2 (Two)



directors are shareholder Directors, 2 (Two) nominee directors and 2 (Two) independent directors.

Compliance to the Labor Laws

In order to maintain labor friendly atmosphere in all aspects, the company duly comply with Bangladesh Labour Act, 2006 (As amended 2025) and other laws and regulations applicable to the Company along with child labour employment prevention and maintain proper distribution to WPPF.

Audit Committee

As per BSEC's notification no. BSEC/CMRRCD/2006-158/207/Admin/80 dated 3 June, 2018, the audit committee consisting of four members including two Independent directors having prominent reputation and versatile knowledge and experience have been working effectively. The audit committee done detailed discussion and analysis on its report as directed by BSEC and the board with regards to internal audit system, preparation of annual financial report and the observations of external auditors. As there was no evidence of mistakes, dissemblance or information contrary to the truth, the financial report was considered as realistic and transparent. Report of the audit committee is presented in the Annual Report.

Nomination and Remuneration Committee

According to code 6 of the Corporate Governance Guideline, the board of directors need to form a committee on Nomination and Remuneration. There should have at least one Independent Director including non-executive directors and total member of the committee will be at least 03 (three) where the independent director would be the Chairman. The board shall determine and recommend the Terms of Reference (TOR) for approval. The board of directors of RFL state that the conditions as stated in Code 6 of the Corporate Governance Guidelines shall be complied with the time specified by the BSEC. Report of the Nomination and Remuneration committee is presented in the Annual Report.

Beneficiary Insider Trading Prohibition

Insider trading is completely prohibited within the company. Following the prevailing rules of the company directors, employees and concerned parties and its beneficiary are prohibited to insider trading.

Independent Director

Mr. Md. Abdus Salam, FCA has completed his two terms as Independent Director on 7th July 2025. According to BSEC Notification No. BSEC/CMRRCD/2009-193/66/PRD/148, dated 16th October, 2023 and BSEC/CMRRCD/2009-193/76/PRD/151, dated 4th April, 2024, the board of Directors has appointed Mr. Abu Taher Chowdhury and Mrs. Zakia Sultana with effect from 6th October 2025. They have also been appointed as members (Mr. Abu Taher Chowdhury appointed as Chairman) of Nomination and Remuneration Committee and Audit Committee as well. They have been appointed in the company's board as Non-executive Independent Director for a term of 3 years. The appointment shall be approved in the upcoming 45th Annual General Meeting of the company.

Senior Management

Chief Executive Officer (CEO), Chief Financial Officer (CFO), Company Secretary (CS) & Chief Operating Officer (COO) all are

well qualified with good professional experience and education. They have participated in various training lessons in home and abroad.

Allegiance to the Laws

The state's laws, as well as other relevant corporate and industry norms and regulations, have all been fully followed with utmost care, and prompt action on these matters have been ensured. The business is dedicated to continuing to follow by all laws and regulations issued by regulatory organizations and other governing entities. BSEC and other listing regulation is followed fully by the company which has also linked with company website mentioning regulators.

Statutory Payments

All statutory payments in relation to the employees and the government have dully been made up to date. Last year all taxes duly paid on time to govt. treasury.

Compliance to the Laws of the Capital Market

The company has strictly complied with all laws, regulations, and instructions promulgated from time to time by Bangladesh Securities and Exchange Commission (BSEC), Dhaka Stock Exchange PLC (DSE), the Chittagong Stock Exchange Ltd. (CSE), and other relevant authorities since it was listed on both stock exchanges.

Workers' Officers' Relationships

All levels of officials and employees at Rangpur Foundry Limited (RFL) have a strong commitment to their work environment and maintain polite, cordial relationships, which has expedited the organization's growth and productivity.

Whistle Blowing Policy

The company's whistleblowing policy provides transparency in all aspects, including risk management and spotting any forgery or embezzlement. Through this policy employee becomes enable to report management on any wrong doing and give feedback.

Dividend Distribution Policy

The Board believes that it is in the best interest of the company to draw up a long term and predictable dividend policy. The objective of the policy is to allow the shareholders to make informed investment decisions.

In compliance with the Directive No. BSEC/CMRRCD/ 2021-386/03 dated 14 January, 2021 of the Bangladesh Securities and Exchange Commission (BSEC). The Board of directors of Rangpur Foundry Limited (RFL) has formulated "The Dividend Distribution Policy" about dividend declaration. Pay off, disbursement and compliance and disclosed the same publishing in the company's annual report and official website as a guiding framework for the shareholders. Company's Dividend distribution policy is stated in the Annual report.

Transferring Unclaimed Dividend to Capital Market Stabilization Fund (CMSF)

Pursuant to the Bangladesh Securities and Exchange Commission's (BSEC) directive no. BSEC/CMRRCD/2021-386/03 dated, January 14, 2021 and Bangladesh Securities and Exchange Commission Capital Market Stabilization Fund Rules, 2021, the Company transferred the amount held against unclaimed or



undistributed or unsettled dividend for the previous years. The matter is duly noted and adopted by the board of the company in its Board meeting and disclosed the same as event after reporting period. Year wise unclaimed/undistributed/unsettled dividend amount is stated in the Annual Report.

Relation and Communication with the Shareholders

The company hold Annual General Meetings (AGMs) regularly in accordance with the Companies Act of 1994, during which shareholders express their opinion about company's status, important activities, and development efforts done during the fiscal year under review. As a result, shareholders, concerned groups, and the general public receive timely information about the company. The company's shareholders can redress all necessary information and complaints from our Investors' Relation Department by land phone, mobile phone, e-mail service, and internet (www.rangpurfoundry.com).

Extra Ordinary Events

No event of extra ordinary gain or loss occurred during the reporting period which would require adjustment or disclosure in the financial statements.

Employee Participation & Engagement

In terms of employee job satisfaction, RFL always describes the level of enthusiasm and dedication towards the job holder. By awarding employees in different categories monthly. Company engage everyone to perform highly to their respective area. Company always welcome participations of the employee and be recognized as "Employee of the Month" award for outstanding performance for each month. Providing books in terms of motivation and boosting up involvement of the employees to develop themselves.

Variance in Quarterly and Annual Financial Performance

In terms of disclosing variances within the fiscal year, no such reporting is required for management when there is a considerable difference between quarterly financial performance and annual financial statements.

Statements or disclosures as per clause (5) of BSEC Notification No. BSEC/CMRRCD/2006/158/Admin/80, dated 03 June, 2018:

An industry outlook and possible future developments

The light engineering industry of Bangladesh continues to demonstrate strong potential as a key driver of industrial diversification and economic growth. The sector-encompassing the manufacture of machinery, spare parts, agricultural equipment, and metal products-supports a wide range of industries, including agriculture, construction, and infrastructure development. The domestic market for light engineering products is expanding steadily, driven by rapid industrialisation, mechanisation in agriculture, and infrastructure investments. According to the Bangladesh Investment Development Authority (BIDA), the local demand for engineering goods exceeds USD 8 billion annually, with consistent double-digit growth in recent years. The government has identified light engineering as a priority sector and formulated the Light Engineering Industry Development Policy 2022 to foster its growth through fiscal incentives, technology support, and cluster-based industrial development.

Despite strong prospects, the sector faces challenges including limited access to modern technology, shortage of skilled manpower, financing constraints, and dependence on imported raw materials. Addressing these issues through technology upgrades, skills development, and improved access to finance will be essential to enhance competitiveness and quality standards. Looking ahead, the industry is expected to experience significant transformation over the next decade. Growing domestic demand, increased adoption of automation and precision engineering, and stronger backward linkages will drive productivity and self-reliance. Export opportunities are also set to expand as Bangladesh seeks to diversify beyond the ready-made garments sector-experts project the light engineering industry could generate over USD 12 billion in exports by 2030 if policy measures are effectively implemented.

In the fiscal year under review, RFL attempted to maintain the continuity of its productivity and the highest ethical standards of business activities, favoring the principles of sustainable development. In a competitive business environment, the company has been able to maintain its client satisfaction by offering high-quality items at reasonable prices. The corporation places the utmost priority on expanding commercial activities by supplying products on demand while keeping future challenges based on modern technologies in mind. Company's outlook in terms of a general review of the future prospects has been mentioned in the Annual report.

Segment-wise or product-wise performance

The product-wise performance is given below:

Sl.	Product Name	Qty/Unit	UOM	Total Amount(BDT)
1	Tube well & Spares (CI Products)	11,652	MT	1,370,387,594
2	Irrigation Pump & Others (CI Products)	853	MT	131,693,235
Total				1,502,080,829

Risk & Concerns

Engineering industry faces many of the challenges like lack of power, labour unrest, political unrest resulting hartal causing disruption of production and cost of fund. Changes in the existing global or national policies can have either positive or negative impacts for the company. Any insufficiency or price hike of raw materials due to change in policy in the international market might hamper the production and profitability. Continuing of Russia-Ukraine war, Changes in currency exchange rates might also affect the pricing and thereby the profitability of the Company. The performance of the company may also be affected negatively by the political and economic instability both in Bangladesh and worldwide.

The management of the company is always sincere and careful to identify the key business risks and ensure the mitigation of the problems, proper maintaining the production plan, supply chain in raw materials, production pricing policy, long term plan, international trade barriers, etc. that might reverting impact on the business of the company.

**Management Discussions on Operational Performance**

This year was a challenging year for all enterprises in Bangladesh including our company. Political instability, war and worldwide economic conditions has made a tremendous impact on human life. As a result, business faced a great challenge to survive for this year.

However, RFL made a gross sale of Tk. 150.20 Crore as against Tk. 145.10 Crore during the previous year taking the challenge for business survival. This is approx. 3.52 % higher than that of last year. The cost of production also increased proportionately. Cost of Goods increased 3.50% this year. Administrative & other expenses little bit more from the previous year. The sales team worked hard to keep cash inflow positive during the adverse situations. In the face of the adverse situations company earned Tk. 5.57 Cr. operating profit and Tk. 3.85 Cr. net profit, after deducting Workers Profit Participation Fund (WPPF), Workers' Welfare Fund (WWF), Workers' Welfare Foundation Fund (WWFF) and Corporate Tax.

The comparatives on the financial performance of the Company for twelve-month period to June 30, 2025 are presented below:

Particulars	30-Jun-25	30-Jun-24	% of change
	(Taka)	(Taka)	
Revenue	1,502,080,829	1,451,069,242	3.52%
Cost of Sales	1,194,882,197	1,154,517,444	3.50%
Gross Profit	307,198,632	296,551,798	3.59%
Operating Expense	212,634,695	207,721,730	2.37%
Financial Expense	38,788,748	37,636,409	3.06%
Net Profit (Before Tax)	53,119,228	48,755,866	8.95%
Provision for Tax	14,569,121	10,929,088	33.31%
Net Profit after Tax	38,550,107	37,826,778	1.91%

In addition to that Earning per Share (EPS) of the company for this year is Tk. 3.86 based on outstanding 1,00,00,000 shares of Tk.10 each. Last year it was TK. 3.78 per share.

Extra-Ordinary Activities and their implication (gain or loss)

Extraordinary gains or losses refer to infrequent and unusual gain or loss and which is not part of the company's ordinary/day-to-day operations. No events of extra ordinary gain or loss occurred during the reporting period requiring adjustment or disclosure in the financial statements.

About the Related Party Transactions

The business related Party Transaction of the Company is being made based on the business principle and as per International Accounting Standard IAS-24. During the year under review, the standard, nature and the manner of related party transactions in the ordinary course of business carried out arm's length basis at commercial rates with related parties were reflected transparently in the financial statements which is given in note no. 39.1 of the Financial Statements.

Statement of Utilization of Proceeds raise through Public Issues

In terms of disclosing the use of proceeds from public issues, no such occurrence of collecting funds from public issues occurred during the fiscal period that would necessitate adjustment or disclosure in this annual report.

Extra-Ordinary Activities and their implication (gain or loss)

No significant variance have occurred between quarterly financial performance and annual financial statements.

Remuneration paid to the Directors including Independent Director

The Company has fixed remuneration for the Board members for attending the Meeting. The members of the Board of Directors of the Company having shares do not receive any remuneration or reimburse any expense for attending the Board Meeting held during the year. The statements of remuneration paid to the director as below:

Name of the Director	Position	Amount of Remuneration
Ahsan Khan Chowdhury	Chairman	-
Rathendra Nath Paul	Managing Director	-
Sabiha Amjad	Director	-
Chowdhury Kamruzzaman	Director	-
Md. Abdus Salam, FCA (Completed his terms on 07.07.2025)	Independent Director	50,000/-

Fairness of Financial Statements

The financial statements together with the notes thereon have been drawn up in conformity with the Companies Act 1994, Securities, and Exchange Rules 1987. These statements present fairly the Company's state of affairs, the results of its operations, cash flows and changes in equity.

In Compliance with the requirement of the Bangladesh Securities Exchange Commission (BSEC) notification dated June 3, 2018, the Chief Executive officer and Chief Financial officer have given the declaration about the fairness of the financial statement.

Proper Books of account

Rangpur Foundry Ltd. maintains proper books of account as per the existing laws of the country.

Accounting policies

Appropriate accounting policies were consistently applied in the preparation of the financial statements and the accounting estimates were based on reasonable and practical judgment.

Application of IAS and IFRS

International Accounting Standards (IAS), and International Financial Reporting Standard (IFRS) provide basis, structure, guideline and the requirement for their content for presenting financial statement and this financial statement has been prepared following those standards. Statement of compliance has been mentioned in notes to the Financial Statements.

Internal Control and Compliance

Internal control over financial reporting is meant to provide reasonable assurance about the dependability of a company's financial statements and the process by which those statements are prepared. Even the success of the corporation is dependent on how effective the internal control system is within the organization. The ultimate duty for building a successful system of internal control rests with the board. The corporation adopts the decentralization philosophy to ensure internal control over risk management, financial control, and compliance legislation. It was created to manage the risk of failure while also achieving the company's goal. To maintain internal control and compliance, the



corporation established an internal audit department and recruited a head of internal audit.

Basic policy of RFL on Internal Control System

- RFL has created a framework to ensure that performance and duties of senior management and employees of the company are in compliance with relevant laws and regulations as well as the articles of incorporation.
- Adequacy of Internal Control system is constant on the basis of management.
- A framework to ensure an efficient performance of duties by directors of the company.
- A framework aimed at preservation and control of information relating to the performance of duties by functional heads.
- A framework including rules and preventing actions concerning the risks.
- A framework to ensure effective audit actions by the internal audit team and reporting regularly to Audit Committee.

Minority Shareholders Interest

In compliance with Condition No. 1(5) (xvi) of the Corporate Governance Code 2018 of BSEC, the Board hereby confirms that the interests of the minority shareholders have been duly protected in the Company.

Statement of Going Concerned

There are no significant doubts about the Company's ability to continue as a going concern. The Board of Directors has reviewed the Company's business plan and is satisfied that the Company has adequate resources to continue its operations in the future. Accordingly, the financial statements are prepared based on the going concern concept.

Five year's Financial Highlights

The key operating and financial data for the five years is given in page No-25 of this Annual Report.

Declaration of Dividend

A stable Dividend policy is followed by the management considering benefits of the shareholders' and safeguarding their valuable investment. Considering business conditions and growth, the Board of Directors proposed and recommended for declaration of Cash Dividend for the year 2024-25 at the rate of 23% percent for our valued investors after reviewing the Company's profitability & stability. This will involve an amount of Tk. 23,000,000 for the accounting year 2024-25. The Directors confirms that no stock dividend or bonus share has not declared during year or shall be declared in future as interim dividend.

Board Meetings and Attendance during the year

Total number of Board Meeting held during the year and attendance by each director as follows:

Name of Directors	Position	Meeting held	Attended
Mr. Ahsan Khan Chow dhury	Chairman	08	08
Mr. Rathendra Nath Paul	Managing Director	08	08
Mrs. Sabiha Amjad	Director	08	05
Mr. Chow dhury Kamruzzaman	Director	08	07
Mr. Md. Abdus Salam FCA (Completed his terms on 07.07.2025)	Independent Director	08	08

The board meetings are conducted, minutes kept and books and records are maintained in compliance with Bangladesh Secretarial Standards (BSS), as adopted by ICBSB.

The pattern of Shareholding

The pattern of Shareholding is given in page No. 26 of this Annual Report.

Appointment or re-appointment of Director

The board of directors have adopted the criteria for appointment of any directors including independent directors as per BSEC guideline along with section 91(2) of the companies Act 1994, not less than one third of the total number of directors of every company retire from the position in the Annual General Meeting and if eligible may be re-elected. In this meeting Mr. Chowdhury Kamruzzaman will retire from his directorship as per article 123 & 129 of the articles of the Association. Accordingly being eligible can offer himself for re-election as per Article 130. Board members are well qualified and have significant experience to run each organization. Most of the board members running the business over decades.

[The brief resume along with the required information of the directors is given under Annexure-I of the Directors Profile in this Annual Report.]

Management's Discussion and Analysis

Detailed discussion on the operating and financial performance of the company along with other disclosures as required under Corporate Governance Code of Bangladesh Securities and Exchange Commission (BSEC) through Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated June 3, 2018 has been separately reported by the Managing Director in this Annual Report.

Declaration or Certification by the CEO and Chief Financial Officer

Declaration or Certification by the CEO and Chief Financial Officer to the Board of Director's as required by Annexure- A of the notification of BSEC is disclosed in the Annual Report.

The report of compliance on the Corporate Governance Code

The report of compliance on the Corporate Governance Code audited by Compliance Auditor has been incorporated as per preformats prescribed in Annexure-B and Annexure-C of the notification of BSEC has been disclosed in the Annual Report.

Recognition and Compliments

We would like to express our heartfelt appreciation and gratitude to our valued investors, consumers, patrons, media, well-wishers, banks, insurance companies, securities & exchange commission, Dhaka Stock Exchange, Chittagong Stock Exchange, Government regulatory agencies, Central depository Bangladesh limited, and all business associates for their trust, continued support & cooperation, and guidance, which will serve as a constant source of encouragement in the days ahead.

The directors also express their heartfelt gratitude to the management and employees for their sincere and dedicated service in contributing to the company's success.

We would like to express our heartfelt gratitude to all stockholders for their support this year.

On behalf of the Board of Directors,

Mr. Ahsan Khan Chowdhury
Chairman



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গভীর থেকে
পানি তোলে

বৈশিষ্ট্যসমূহ :

- হাই সাকশন পাওয়ার
- উন্নতমানের পিগ আয়রন থেকে তৈরি
- পাম্পের ইম্পেলার বড় হওয়ায় পানি ওঠে অনেক বেশি
- উন্নতমানের বিয়ারিংযুক্ত



হটলাইন

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শেয়ারহোল্ডারগণের প্রতি পরিচালকমন্ডলীর প্রতিবেদন

৩০ জুন ২০২৫ সমাপ্ত বছরের জন্য

রংপুর ফাউন্ডারী লিমিটেড (আরএফএল) এর পরিচালনা পর্ষদ কোম্পানীর ৪৫ তম বার্ষিক সাধারণ সভায় আপনাদেরকে স্বাগত জানাচ্ছে। আপনাদের সদয় বিবেচনা ও অনুমোদনের জন্য ৩০ জুন, ২০২৫ ইং তারিখে সমাপ্ত বছরের কোম্পানীর পরিচালনা কার্যক্রম, নিরীক্ষিত আর্থিক বিবরণী, নিরীক্ষকের প্রতিবেদন এবং প্রাতিষ্ঠানিক সুশাসন নিরীক্ষকের প্রতিবেদন আপনাদের সামনে উপস্থাপন করতে পেরে আমরা আনন্দিত। দেশের বর্তমান অর্থনৈতিক অবস্থা বিবেচনা করে এই বার্ষিক প্রতিবেদনে ব্যবসার বর্তমান পরিস্থিতি তুলে ধরতে চেষ্টা করেছি।

কোম্পানি আইন - ১৯৯৪ এর ধারা ১৮৪ এবং বিএসইসির ৩ জুন, ২০১৮ তারিখের বিজ্ঞপ্তি নং বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০১৭/এডমিন/৮০ এর কমপ্লায়েন্সের প্রয়োজনীয়তার সাথে সামঞ্জস্য রেখে আমাদের কোম্পানি পরিচালকমন্ডলীর প্রতিবেদনে ৩০ জুন, ২০২৫ সালে সমাপ্ত বছরের আর্থিক ফলাফল এবং অন্যান্য উন্নয়ন উপস্থাপন করেছে। এছাড়াও পরিচালকরা কিছু বিষয় ব্যাখ্যা ও প্রকাশ করেছেন, যা তারা স্বচ্ছতা এবং সুশাসন অনুশীলন নিশ্চিত করার জন্য প্রাসঙ্গিক এবং গুরুত্বপূর্ণ বলে মনে করেছেন।

ব্যবসায়িক কার্যক্রম পর্যালোচনা

রংপুর ফাউন্ডারী লিমিটেড সাধারণত একটি নির্দিষ্ট কার্যক্রম পরিকল্পনা অনুসরণের মাধ্যমে একটি কর্মকৌশল তৈরি করে, যা প্রতিষ্ঠানের কাজিকত লক্ষ্যগুলো অর্জনে সাহায্য করে। দেশের সকল শ্রেণীর মানুষের নিত্যপ্রয়োজনীয় উপকরণ তৈরী ও বাজারজাতকরণের লক্ষ্যে রংপুর ফাউন্ডারী লিমিটেড নিবেদিত ভাবে কাজ করে যাচ্ছে। পণ্যের মূল্য যুক্তিসংগত সীমার মধ্যে রাখা এবং ভোক্তার জন্য সহজলভ্য করার উদ্দেশ্যে কোম্পানীর পরিচালনা পর্ষদ দেশের প্রচলিত বিধি বিধান অনুসারে ব্যবসার কৌশল সংশোধন করেছে। স্থানীয় ও বৈশ্বিক চ্যালেঞ্জ উত্তোরণে বিক্রয় এলাকা ও পূর্বের ব্যবসা ধরে রাখার জন্য বিপন্ন খরচ উল্লেখযোগ্য হারে বৃদ্ধি পেয়েছে। ভোক্তাদের বিশ্বাস ধরে রাখতে পণ্যের আরো উন্নতি করা হয়েছে। কোম্পানীর টেকসই প্রবৃদ্ধি বজায় রাখার উদ্দেশ্যে বাজারের চাহিদা অনুযায়ী ব্যয় বরাদ্দ করা হয়েছে। সম্পদের সর্বোচ্চ ব্যবহার নিশ্চিত করতে পরিচালনা পর্ষদ বছরজুড়ে বিভিন্ন কর্মসূচী বাস্তবায়ন করছে। এ বছর আমাদের উৎপাদন ক্ষমতা ছিল ১৪,৮২০ মেট্রিক টন, যা পূর্ণ উৎপাদন ক্ষমতার প্রায় ৯১ শতাংশ।

ব্যবস্থাপনা পর্ষদ কোম্পানীর যন্ত্রপাতি ব্যবহার নিশ্চিত করে এই বছরে প্রকৃত উৎপাদন ক্ষমতা সর্বাধিক বাড়ানোর চেষ্টা করেছে এবং উৎপাদন বৃদ্ধির জন্য যন্ত্রপাতির সঠিক ব্যবহার নিশ্চিত করে মানব সম্পদের পূর্ণ সম্ভবনাকে কাজে লাগিয়েছে। এ বছর আর্থিক খাতে মোট ব্যয় ছিল ৩.৮৭ কোটি যা গত বছর ছিল ৩.৭৬ কোটি। উৎপাদন ও বাজারজাতকরণের প্রতিকূল অবস্থা বিবেচনায় এনে এ বছরের মোট বিক্রয় ছিল ১৫০.২০ কোটি টাকা যা গত বছরের মোট বিক্রয় ১৪৫.১০ কোটি টাকা থেকে ৩.৫২ শতাংশ বৃদ্ধি পেয়েছে।

কোম্পানীর পণ্যের উৎপাদন ক্ষমতা এবং প্রকৃত উৎপাদনের শতকরা হার নিম্নে দেয়া হলো :

পণ্যের বিবরণ	পরিমাণ (মোট)		
	২০২৪-২০২৫	২০২৩-২০২৪	শতকরা উৎপাদন
টিউবওয়্যেলস, খুচরা যন্ত্রাংশ (সিআই)	১১.৬৫২	১১.৩৮৭	২.৩৩%
সেন্ট্রিফিউগাল পাম্প এবং কাস্ট আয়রন (সিআই)	৮৫৩	৭৪৫	১৪.৫০%

বিবরণ	২০২৪-২০২৫	২০২৩-২০২৪
উৎপাদন ক্ষমতা	১৪,৮২০	১৪,৮২০
প্রকৃত উৎপাদন	১৩,৪৩০	১৩,০১০
ক্ষমতা ব্যবহার	৯১%	৮৮%

দেশের আর্থ-সামাজিক অবস্থায়ঃ শিল্পখাত

এ বছর আমাদের শাসনব্যবস্থায় গুরুত্বপূর্ণ পরিবর্তনের সম্মুখীন হতে হয়েছে, আর এর প্রভাবে সামগ্রিক অর্থনৈতিক কর্মকাণ্ডেও কিছুটা মন্দা দেখা দিয়েছে। ফলস্বরূপ, এই খাতের ক্ষুদ্র শিল্পগুলো এই প্রতিযোগিতার প্রভাবে বাজারে টিকে থাকতে পারেনি। জ্বালানী ঘাটতি, বিনিয়োগের অপ্রতুলতা এবং দুর্বল অবকাঠামো প্রবৃদ্ধি দেশের শিল্প উৎপাদন ব্যাহত করে এবং বিনিয়োগে নিরংসাহিত করে। অনুকূল প্রাকৃতিক পরিবেশ, সরকারের শক্তিশালী সমর্থন এবং সময়মত অর্থ প্রাপ্তির সহজলভ্যতা দেশের আর্থসামাজিক অবস্থার জন্য জরুরী। এবছরে দেশের শিল্পখাতের প্রবৃদ্ধি পূর্ববর্তী বছরের তুলনায় কম ছিল। দেশের শিল্পখাতের প্রবৃদ্ধির হার কম হবার পেছনে বিশ্বব্যাপী যুদ্ধের ভূমিকা ছিল। এর ফলস্বরূপ চাকুরি হারাবার দরুন মানুষের ক্রয় ক্ষমতা কমে যাওয়ায় পূর্ববর্তী বছরের তুলনায় দেশের আর্থসামাজিক কার্যক্রম কিছুটা ধীরগতি হয়।

পণ্য রপ্তানী

গত কয়েক বছরে রপ্তানি আয়ের ওপর জোর দেওয়া হয়েছে। কিন্তু এ বৎসরেও দেশের রাজনৈতিক, পরিবেশগত এবং অন্যান্য প্রতিবন্ধকতার কারণে কোম্পানি তার বৈদেশিক রপ্তানি থেকে আশানুরূপ আয় অর্জন করতে পারেনি। বৈদেশিক রপ্তানি হতে এই বৎসর কোম্পানির আয় হয়েছে ৩.৩৯ কোটি টাকা। তাই পরিচালনা পর্ষদ সামনের দিনগুলোতে কোম্পানির বৈদেশিক রপ্তানি বাড়ানোর জন্য কিছু প্রয়োজনীয় কৌশল গ্রহন করেছে।

বিক্রয় ও বিতরণ

একটি উত্তম বিক্রয় ব্যবস্থা বেশিরভাগ ক্ষেত্রেই নির্ভর করে একটি শক্তিশালী যোগাযোগ এবং বিতরণ ব্যবস্থার উপর। বিতরণ কর্মীদের সাহায্য ছাড়া বিক্রয় কর্মীরা তাদের কাঙ্ক্ষিত লক্ষ্য অর্জন করতে পারেনা। বিক্রয় উপার্জন ত্বরান্বিত করার জন্য বিতরণ ব্যবস্থার উন্নয়ন করা হয়েছে। আমাদের বিতরণ পয়েন্ট এবং ডিলারদের লজিস্টিক সহায়তা প্রদানের জন্য আরও লোকবল এবং অন্যান্য সুবিধা বাড়ানো হয়েছে। এর ফলস্বরূপ বিক্রয় এবং বিতরণ ব্যবস্থাকে গুরুত্ব প্রদানের মাধ্যমে এই অর্থ বৎসরে বিক্রয় ও বিতরণ আয় এবং মানবৃদ্ধি পেয়েছে। বিক্রয় বৃদ্ধির উপর কোম্পানীর আরও প্রত্যাশা ছিল, কিন্তু এ বছরও বৈশ্বিক দুর্যোগ ও কঠোর প্রতিযোগিতার কারণে কাঙ্ক্ষিত লক্ষ্যে পোছাতে পারিনি। কিন্তু আমাদের বিক্রয় কর্মীরা দেশের প্রতিটি অনুন্নত অঞ্চলে ও আমাদের পণ্যের প্রাপ্যতা সহজলভ্য করার জন্য চেষ্টা চালিয়ে যাচ্ছে।

আর্থিক প্রতিবেদন, জবাবদিহি ও স্বচ্ছতা

পরিচালনা পর্ষদ আর্থিক সময়ের মধ্যে ত্রৈমাসিক এবং বার্ষিক আর্থিক বিবৃতি প্রস্তুত এবং প্রকাশ করার পাশাপাশি পর্যালোচনাধীন বছরে কোম্পানির কার্যকারিতা সম্পাদন করে তার দায়িত্ব পালন করেছে। অনুমোদনের জন্য বোর্ডের কাছে এই প্রতিবেদনগুলি জমা দেওয়ার আগে, নিরীক্ষা কমিটি, বোর্ডের একটি উপকমিটি, তাদের ন্যায্যতা, নির্ভুলতা, স্বচ্ছতা এবং পুঙ্খানুপুঙ্খতা মূল্যায়ন করে।

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (বিএসইসি) এবং ঢাকা স্টক এক্সচেঞ্জ পিএলসি (ডিএসই) এবং চট্টগ্রাম স্টক এক্সচেঞ্জ পিএলসি (সিএসই) এর লিস্টিং রেগুলেশন, ২০১৫-এর বিজ্ঞপ্তি অনুসারে কোম্পানির ওয়েবসাইট, সংবাদপত্রের মাধ্যমে ত্রৈমাসিক (অনিরীক্ষিত হিসাব) প্রকাশ করেছে। এবং অনলাইন নিউজ পোর্টাল এবং বিএসইসি, ডিএসই, সিএসই এবং অন্যান্য নিয়ন্ত্রক কর্তৃপক্ষের কাছে প্রতিবেদন জমা দিয়েছে।

আচরণবিধি

রংপুর ফাউন্ড্রি লিমিটেডের পরিচালনা পর্ষদের সদস্যরা পূর্বে গ্রহীত আচরণ বিধি অনুসরণে বন্ধপরিষ্কার। পরিচালকগণের স্বচ্ছতা এবং জবাবদিহিতা নিশ্চিত করতে পরিচালনা পর্ষদের সদস্যরা একটি আচরণবিধি গ্রহণ করেছেন। পরিচালনা পর্ষদে নতুন সদস্য অন্তর্ভুক্তির ক্ষেত্রে এই আচরণবিধি প্রযোজ্য হয় এবং কোম্পানির নিবন্ধিত কার্যালয়ে প্রয়োজনীয় রেকর্ডের জন্য পরিপালন ব্যবস্থা রাখা হয়। সরকারি কর্তৃপক্ষের নিকট থেকে ব্যবসা এবং বিধি-বিধান সংক্রান্ত নৈতিক আচরণবিধি বজায় রাখার জন্য পরিচালকগণ দায়ী। আচরণবিধির পরিপালন সদস্যগণ বার্ষিক সভায় অবগত করবে। এর বর্ণনা কোম্পানির ওয়েবসাইটে উল্লেখ করা আছে।

বিধিবদ্ধ নিরীক্ষকের নিয়োগ

বর্তমান নিরীক্ষক মেসার্স এম জে আবেদীন এন্ড কোং, অ্যাকাউন্ট্যান্টস, কোম্পানির ২০২৪-২৫ সালের আর্থিক বিবরণী নিরীক্ষা করেছেন। মেসার্স এম জে আবেদীন এন্ড কোং, চার্টার্ড অ্যাকাউন্ট্যান্টস, এই ৪৫তম বার্ষিক সাধারণ সভায় অবসর নিবেন এবং তিনি পুনঃনিয়োগের জন্য যোগ্য। কোম্পানি আইন, ১৯৯৪ এ ২১০ ধারা এবং নিরীক্ষক নিয়োগ সম্পর্কিত অন্যান্য প্রযোজ্য বিধান মোতাবেক মেসার্স এম জে আবেদীন এন্ড কোং, চার্টার্ড অ্যাকাউন্ট্যান্টস ২০২৫-২৬ অর্থ বছরের নিরীক্ষক হিসেবে নিয়োগ প্রাপ্তির ইচ্ছা প্রকাশ করেন।

অডিট কমিটি পূর্ববর্তী বছরের নিরীক্ষা কার্যক্রম পর্যালোচনা করেন এবং মেসার্স এম জে আবেদীন এন্ড কোং, চার্টার্ড অ্যাকাউন্ট্যান্টসকে কোম্পানির শেয়ারহোল্ডারদের ৪৫তম বার্ষিক সাধারণ সভায় ২০২৫-২৬ অর্থ বছরের বিধিবদ্ধ নিরীক্ষক হিসেবে অনুমোদনের জন্য সুপারিশ করেন।

প্রাতিষ্ঠানিক সুশাসন সনদের নিরীক্ষক নিয়োগ

প্রাতিষ্ঠানিক সুশাসন নীতি অনুযায়ী রংপুর ফাউন্ড্রি লিমিটেডের ২০২৪-২৫ অর্থ বছরের জন্য মেসার্স এম এ রশিদ এন্ড এসোসিয়েটস, চার্টার্ড সেক্রেটারীস্কে প্রাতিষ্ঠানিক সুশাসন নির্দেশনা নিরীক্ষার জন্য নিয়োগ প্রদান করেন। ০৩ জুন ২০১৮ইং তারিখে বিএসইসি এর জারিকৃত প্রাতিষ্ঠানিক সুশাসন নির্দেশনা মতে পরিচালনা পর্ষদ মেসার্স এম এ রশিদ এন্ড এসোসিয়েটস, চার্টার্ড সেক্রেটারীস্কে ২০২৫-২৬ অর্থ বছরের জন্য কোম্পানীর প্রাতিষ্ঠানিক সুশাসন সনদের নিরীক্ষক হিসাবে পুনঃ নিয়োগের সুপারিশ করেন।

স্বাধীন পরীক্ষক নিয়োগ

বিএসইসির নির্দেশনা নং বিএসইসি/সিএমআরআরসিডি/২০০৯-১৯৩/০৮ তারিখ- ১০ মার্চ, ২০২১, অনুযায়ী, আরএফএলের পরিচালনা পর্ষদ বিগত ২৬/১০/২০২৫ তারিখে অনুষ্ঠিত কোম্পানির বোর্ডের সভায় মেসার্স এম মহসীন এন্ড কোং, চার্টার্ড সেক্রেটারীজ কে আসন্ন ২৪/১২/২০২৫ তারিখে অনুষ্ঠিতব্য কোম্পানির ৪৫তম সাধারণ সভা পর্যবেক্ষণ এবং সাধারণ সভায় শেয়ারহোল্ডারদের (কাগজের শেয়ার বা ডিমেটেরিয়ালাইজড শেয়ারের ধারকদের) ভোটাধিকার প্রয়োগ করার অধিকার নিশ্চিত করার নিমিত্তে স্বাধীন পরীক্ষক হিসেবে নিয়োগ প্রদান করেন।

স্বাধীন পরীক্ষক নির্বাচনের যথাযথ প্রক্রিয়া ও ভোটের ফলাফলের বিস্তারিত তথ্য সত্যায়িত করবেন এবং সাধারণ সভা সমাপ্তির নির্ধারিত সময়ের মধ্যে বিএসইসি তে প্রতিবেদন দাখিল করবেন।

ক্রেডিট রেটিং

ক্রেডিট রেটিং ইনফরমেশন এন্ড সার্ভিস লিমিটেড কোম্পানির লোন পরিশোধ সক্ষমতা যথাযথভাবে বিশ্লেষণ করে AA-দীর্ঘ মেয়াদি এবং ST-3 স্বল্প মেয়াদি নির্ধারণ করে।

কোম্পানির পণ্য

রংপুর ফাউন্ড্রি লিমিটেড (আরএফএল) টিউবওয়েলস, খুচরা যন্ত্রাংশ, সেক্ট্রিফিউগাল পাম্প এবং কাস্ট আয়রন (সিআই) পণ্য উৎপাদন করে। ঢালাই লোহা দ্বারা উৎপাদিত এসব পণ্য দীর্ঘদিন ধরে বাজারে রয়েছে। তাই ব্যবস্থাপনার দ্বারা পণ্য বৈচিত্র্যকরণ চলছে। গ্রাহকদের পছন্দ, উপযোগিতা এবং প্রয়োজনীয়তা বিবেচনা করে নতুন গৃহস্থালি আইটেম চালু করার কথা ভাবছে। এর পরিপ্রেক্ষিতে গ্রাহকদের আকর্ষণ এবং পণ্য কেনার আগ্রহ বৃদ্ধি পাবে বলে মনে করা হচ্ছে।

উৎপাদন কার্যক্রম ও প্রযুক্তির ব্যবহার

কোম্পানি উৎপাদন কার্যে ব্যবহৃত মেশিনের উৎপাদন ক্ষমতা, কর্মদক্ষতা, উৎপাদনশীলতা ও গুণগতমান বৃদ্ধির লক্ষ্যে উন্নত প্রযুক্তি সংযোজন, গবেষণা পরিচালনা এবং প্রশিক্ষণ কার্যক্রম অব্যাহত রেখেছে। সর্বাধুনিক ও উন্নত মানের মেশিনারিজ ও যন্ত্রপাতি ক্রয় ও স্থাপন এবং বেশ কিছু নতুন পণ্য বাজারজাতকরণের মাধ্যমে কোম্পানির সার্বিক বিনিয়োগ বৃদ্ধি পেয়েছে যা কোম্পানির অভ্যন্তরীণ উৎস ও ব্যাংক বিনিয়োগের মাধ্যমে নির্বাহ করা হয়েছে।

শেয়ার বাজারে কোম্পানির অবস্থান

পর্যালোচনাধীন বছরে, শেয়ারহোল্ডাররা সবসময়ই RANFOUNDRY এর শেয়ারের প্রতি আস্থাশীল ছিল। ২০২৪-২৫ সালে ১০.০০ টাকা অভিহিত মূল্যের বিপরীতে ঢাকা স্টক এক্সচেঞ্জে কোম্পানির শেয়ার লেনদেন হয়েছে সর্বনিম্ন ১২৯.১০ টাকা থেকে সর্বোচ্চ ১৮১.১০ টাকায়।

মানবসম্পদ ব্যবস্থাপনা

রংপুর ফাউন্ডারী লিমিটেড এ যোগদান করার প্রত্যেক নতুন কর্মীকে কোম্পানীর যথাযথ উন্নয়নের অংশীদার হিসাবে ধরা হয়। যা নির্দেশ করে অঙ্গীকার ও বাধ্যতামূলক অগ্রগতি, রংপুর ফাউন্ডারী লিমিটেড সর্বক্ষেত্রে মেধাভিত্তিক স্বচ্ছ, সুষ্ঠু ও সমান কর্ম সংস্থানের সুযোগ নিশ্চিত করতে প্রতিশ্রুতিবদ্ধ। দক্ষ ব্যবস্থাপনা পদ্ধতি অনেক বেশি বিজ্ঞানসম্মত। আন্তর্জাতিক বাজারে ব্যবসাকে সফলভাবে পরিচালনা করতে এবং প্রতিষ্ঠানকে সামনের দিকে এগিয়ে নিয়ে যাওয়ার জন্য এই সকল মেধাবী জনশক্তি নেতৃত্ব নিচ্ছে। কোম্পানির এই সকল উচ্চমান সম্পন্ন জনশক্তির পিছনে রয়েছে যথাযথ প্রশিক্ষণ, আমরা প্রতিষ্ঠানের প্রত্যেক সদস্যদের জন্য তাদের প্রয়োজন মাথায় রেখে প্রশিক্ষণের ব্যবস্থা করে থাকে যেখানে প্রশিক্ষণের কার্যকারিতা মূল্যায়িত হয়।

আদেশ প্রতিপালন ব্যবস্থাপনা

যে কোন ব্যবসার অভ্যন্তরীণ নিয়ন্ত্রণে আদেশ প্রতিপালন ব্যবস্থাপনা অত্যন্ত জরুরী অংশ এবং ব্যবসায়িক মান অর্জনের পূর্বশর্ত। রংপুর ফাউন্ডারী লিমিটেডের মতো একটি উৎপাদনকারী প্রতিষ্ঠানে আদেশ প্রতিপালন ব্যবস্থাপনা অত্যন্ত গুরুত্বপূর্ণ কারণ এটি বিভিন্ন আইন, বিধি-বিধান, মানদণ্ড এবং অভ্যন্তরীণ নীতিমালার প্রতি আনুগত্য নিশ্চিত করে এবং এটি ঝুঁকি হ্রাস করতে, প্রতিষ্ঠানের সুনাম রক্ষা করতে এবং আইনি ও আর্থিক জরিমানা এড়াতে সহায়তা করে।

প্রতিষ্ঠানিক সুশাসন অনুশীলন

কোম্পানি বাংলাদেশ সিকিউরিটিজ এন্ড একচেঞ্জ কমিশন (বিএসইসি) এর প্রাতিষ্ঠানিক সুশাসন নির্দেশিকা (সিজিজি), কোম্পানি আইন ১৯৯৪, ঢাকা এবং চট্টগ্রাম স্টক একচেঞ্জের নিয়মকানুন ছাড়াও অভ্যন্তরীণ ও আন্তর্জাতিক নির্দেশনা, চর্চা ও আইনের উপর ভিত্তি করে প্রাতিষ্ঠানিক সুশাসন অবকাঠামো গড়ে তুলছে। পূঁজিবাজারে এবং ব্যবসায়িক কার্যক্রমে কোম্পানির লক্ষণীয় উপস্থিতি বিদ্যমান আছে। এটি সংশ্লিষ্ট নিয়ন্ত্রনকারী কর্তৃপক্ষের দেয়া নির্দেশনা পালন করে থাকে।

কোম্পানি বাংলাদেশ সিকিউরিটিজ এন্ড একচেঞ্জ কমিশন এর শর্তাবলী পরিপালন যাচাই করার জন্য মেসার্স এস এ রশিদ এন্ড এসোসিয়েটস্ (চার্টার্ড সেক্রেটারিজ) কে ২০২৪-২৫ এর জন্য নিযুক্ত করেছে। আইনের ৯(১) ধারা মোতাবেক পরিচালন পদ্ধতির উপর যথাযথ প্রতিবেদন প্রদান করার জন্য অত্র প্রতিবেদনের সাথে পরিপালন অবস্থা সংযুক্ত করা হলো। প্রাতিষ্ঠানিক সুশাসন নির্দেশিকার ৯(২) নং শর্তের অধীনে যাচাই বাছাই শেষে নিরীক্ষকগণ একটি প্রত্যয়নপত্র ও তাদের সম্ভূষ্টির উপর দলিলপত্রাদি প্রদান করবেন। পরিচালনা পর্ষদ প্রাতিষ্ঠানিক সুশাসন নীতিমালার ধারা ৯(৩) অনুসারে কোম্পানী কর্তৃক প্রাতিষ্ঠানিক সুশাসন অনুশীলনের অবস্থা সংযুক্তি তে বর্ণনা করেছে।

ব্যবসায় ঝুঁকি ব্যবস্থাপনা

ঝুঁকি সমস্যা কিংবা দুর্ঘটনা সংঘটিত হওয়ার পূর্বে সে ব্যাপারে পদ্ধতিগত চিরন্তন প্রক্রিয়া হলো ঝুঁকি ব্যবস্থাপনা। ঝুঁকি এড়ানো এবং বিরূপ প্রভাব হ্রাসের জন্য পদ্ধতি গ্রহণ করা হয়। এটি একটি মৌলিক প্রক্রিয়া যার মাধ্যমে আমরা ঝুঁকি সনাক্ত করতে পারবো এবং তা মোকাবেলা করার জন্য কৌশল নির্ধারণ করতে পারব। ঝুঁকির প্রকৃত অবস্থার একটি বাস্তবধর্মী মূল্যায়ন প্রস্তুতকরাও ঝুঁকি ব্যবস্থাপনা।

ঝুঁকি ব্যবস্থাপনা ব্যাপারে কোম্পানীর লক্ষ্যঃ

- প্রাতিষ্ঠানকে কোনো ঝুঁকিপূর্ণ অবস্থায় না ফেলে ঝুঁকির হ্রাসকৃত খরচ লাভ এবং তা বজায় রাখা।
- ঝুঁকি সংক্রান্ত সকল খরচ এবং সংশ্লিষ্ট বীমা মূল্যায়ন করা।
- যখনই সম্ভব হবে যেসকল অবস্থা এবং রীতি যা ক্ষতির সৃষ্টি করে সেগুলো পরিবর্তন কিংবা বাদ দিতে হবে।
- সংশ্লিষ্ট সকলের স্বার্থ রক্ষা করা।
- ঝুঁকি ব্যবস্থাপনার সময় কোম্পানী কর্তৃক নিম্ন লিখিত পদক্ষেপসমূহ অনুসরণ করা হয়ঃ

» সনাক্তকরণ

বড় ধরণের কাঠামোর একটি বড় উপাদান হলো ঝুঁকি সনাক্তকরণ। এর মানে হলো ঝুঁকির ইতিহাস বোঝা এবং এর মধ্যে যে উল্লেখযোগ্য ঝুঁকি রয়েছে তা সনাক্ত এবং মূল্যায়ন করা।

» প্রভাব মূল্যায়ন

তদন্তাধীন বিষয়ের পরিধির বাইরে যেকোনো অসঙ্গতি বা অন্যান্য বিষয় বিবেচনায় এনে আলাদা ঝুঁকির সম্ভাব্যতা এবং প্রভাবের মূল্যায়ন করা।

» লাঘব

আমাদের ঝুঁকি সনাক্তকরণ এবং বিশ্লেষণের চূড়ান্ত উদ্দেশ্য হলো ঝুঁকি লাঘবের জন্য প্রস্তুত হওয়া। ঝুঁকি লাঘবের মধ্যে অন্তর্ভুক্ত রয়েছে ঝুঁকির সম্ভাব্যতা হ্রাসকরণ যেখানে ঝুঁকিপূর্ণ ঘটনা ঘটান সম্ভাবনা রয়েছে এবং ঘটলে ঝুঁকির প্রভাব হ্রাস পাবে।

» তদারকি

বাস্তবে যেকোনো প্রকল্প উন্নয়নের একটি সুস্পষ্ট ছবি রাখবে ব্যবস্থাপনা এবং এর ভিত্তিতে ঝুঁকি ব্যবস্থাপনা পরিকল্পনা তৈরী করা হবে। ব্যবস্থাপনা পর্ষদ সনাক্তকৃত ঝুঁকিসমূহের তালিকা করে, ঝুঁকির প্রতি নিয়ন্ত্রণ কার্যকারিতা তদারক করে এবং নতুন কিংবা পরিবর্তন ঝুঁকিসমূহ সনাক্ত করে। এর মানে হলো কার্যকর প্রতিবেদন ব্যবস্থা বিদ্যমান থাকা এবং সকল গুরুত্বপূর্ণ প্রতিবেদন ও পর্যবেক্ষণে ঝুঁকি বিবেচনায় নেয়া হয়েছে।

» পর্যালোচনা

কোম্পানী নিজস্ব কর্মকর্তা এবং বিভিন্ন সেবা প্রদানকারী সংস্থা দ্বারা ঝুঁকির নিরীক্ষা সম্পন্ন করে। ঝুঁকি নিরীক্ষা একটি স্বতন্ত্রবোধে এবং দৃষ্টিভঙ্গির রূপরেখা প্রদান করে। আমাদের ঝুঁকির নিরীক্ষায় আমরা মান, পদ্ধতি এবং আইনগত আবশ্যিকতার পরিপালনের উপর আলোকপাত করি।

সম্প্রসারণ ও ভবিষ্যৎ পরিকল্পনা

কোম্পানির পরিচালনা এবং ব্যবস্থাপনা পরিকল্পনা একে ওপরের সাথে ওতপ্রোতভাবে যুক্ত। পরিচালন পরিকল্পনার সাথে ব্যবসা ভবিষ্যৎ পরিকল্পনা জড়িত থাকে। ব্যবস্থাপনা পর্ষদ উৎপাদন বৃদ্ধির জন্য বিভিন্ন পরিকল্পনা কার্যকর করেন। উৎপাদন এর সাথে সাথে বিক্রয় বৃদ্ধি করা অপরিহার্য। আমরা বর্তমান চাহিদার ওপর ভিত্তি করে বিশ্বব্যাপী ব্যবসা সম্প্রসারণের চেষ্টা করছি। পরিচালনা বিভাগ এগুলো নিয়ে কাজ করছে এবং সম্ভাব্য ক্ষেত্রগুলো নিয়ে পরীক্ষা করছে। আগামী দিনে কোম্পানির পণ্য ভাঙারে নতুন পণ্য যোগ হবে। রপ্তানি আয় বাড়ানোর জন্য নতুন রপ্তানি অঞ্চল অনুসন্ধান করা হচ্ছে।

পরিচালনা পর্ষদের আকার

পরিচালনা পর্ষদ হল কোম্পানির সর্বোচ্চ প্রশাসনিক সংস্থা এবং যারা সকল শেয়ারহোল্ডার এবং স্টেকহোল্ডারদের স্বার্থের প্রতিনিধিত্ব করে, যাদের দ্বারা তারা নির্বাচিত হয়েছিলো। কোম্পানির বোর্ড ৬ (ছয়) জন পরিচালক নিয়ে গঠিত, যাদের

মধ্যে ২ (দুই) জন শেয়ারহোল্ডার পরিচালক, ২ (দুই) জন মনোনীত পরিচালক এবং ২ (দুই) জন স্বতন্ত্র পরিচালক।

শ্রম আইনের প্রতিপালন

শ্রমবান্ধব পরিবেশ বজায় রাখার লক্ষ্যে কোম্পানি বাংলাদেশ শ্রম আইন, ২০০৬ (সংশোধিত ২০১৮) ও কোম্পানির সাথে সামঞ্জস্যপূর্ণ অন্যান্য আইন ও বিধি যা যথাযথভাবে প্রতিপালন করে শিশু শ্রম প্রতিরোধ কর্মসংস্থান এবং WPPF এর যথাযথ বন্টন নিশ্চিত করে।

অডিট কমিটি

বাংলাদেশ সিকিউরিটিস এন্ড এক্সচেঞ্জ কমিশন এর নোটিফিকেশন বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০ তারিখ ৩ জুন ২০১৮ এর নির্দেশনা মোতাবেক পরিচালনা পর্ষদ কর্তৃক গঠিত একজন স্বাধীন পরিচালক সহ অভিজ্ঞতা সম্পন্ন ৩ (তিন) সদস্য বিশিষ্ট অডিট কমিটি কাজ করছে। কমিটি তার রিপোর্টে বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন ও বোর্ড কর্তৃক প্রদত্ত দায়িত্ব সম্পাদন, অভ্যন্তরীণ নিরীক্ষা পদ্ধতি, বার্ষিক আর্থিক প্রতিবেদন প্রস্তুতি এবং বহিঃস্থ নিরক্ষকগণ এর পর্যবেক্ষণ গুলোর বিশদ আলোচনা ও পর্যালোচনা করছে। রিপোর্টিং এর কোন পর্যায়ে ন্যূনতম ত্রুটি, অমিল অথবা সঠিক পরিপন্থী তথ্য না থাকায় আর্থিক অবস্থার প্রতিবেদন বাস্তব ও স্বচ্ছ ভাবে গণ্য হয়েছে।

নমিনেশন এন্ড রেমনেরেশন কমিটি

কর্পোরেট গভরনেস কোডের ৬ নং শর্ত মোতাবেক পরিচালনা পর্ষদ কর্তৃক একটি নমিনেশন এন্ড রেমনেরেশন কমিটি গঠন করতে হবে। উক্ত নির্দেশনার ধারা ৬ এর বিধান মোতাবেক ন্যূনতম একজন স্বাধীন পরিচালকসহ Non-executive Director গণের সমন্বয়ে ন্যূনতম ৩ সদস্য বিশিষ্ট এনআরসি গঠিত হবে যেখানে পরিচালনা পর্ষদ কর্তৃক একজন স্বাধীন পরিচালককে চেয়ারম্যান নির্বাচিত করা হবে। পরিচালনা পর্ষদ উক্ত কোডের বিধান মোতাবেক কমিটির কার্য পরিধি নির্ধারণ করবে। আরএফএল এর পরিচালনা পর্ষদের পক্ষ থেকে বিবৃতি হচ্ছে যে, প্রাতিষ্ঠানিক সুশাসন নির্দেশনার উক্ত শর্ত অনতিবিলম্বে প্রতিপালনের চেষ্টা করা হবে। নমিনেশন এন্ড রেমনেরেশন কমিটির রিপোর্ট বার্ষিক প্রতিবেদনে পরিবেশন করা আছে।

অভ্যন্তরীণ শেয়ার লেনদেন নিষিদ্ধকরণ বিধিমালা প্রতিপালন

কোম্পানি তার সকল পরিচালক, সকল কর্মকর্তা ও কর্মচারী এবং এর সাথে সংশ্লিষ্ট সবার জন্য শেয়ার লেনদেন এর ক্ষেত্রে বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন এর বিধি অনুসারে বিধিমালা প্রতিপালন কল্পে একটি নীতি নির্ধারণ করেছে। কোম্পানিতে এই নীতিমালা যথাযথ ভাবে পালন করা হচ্ছে।

স্বতন্ত্র পরিচালকের ধারাবাহিকতা

জনাব মো. আব্দুস সালাম, এফচ তার দুই মেয়াদে স্বতন্ত্র পরিচালক হিসেবে দায়িত্ব পালন সম্পন্ন করেছেন ৭ জুলাই ২০২৫ তারিখে। BSEC নোটিফিকেশন নং BSEC/CMRRCD/২০০৯-১৯৩/৬৬/PRD/১৪৮, তারিখ: ১৬ অক্টোবর ২০২৩ এবং BSEC/CMRRCD/২০০৯-১৯৩/৭৬/PRD/১৫১, তারিখ: ৪ এপ্রিল ২০২৪ অনুযায়ী, পরিচালনা পর্ষদ ৬ অক্টোবর ২০২৫ থেকে কার্যকরভাবে জনাব আবু তাহের চৌধুরী ও মিসেস জাকিয়া সুলতানাকে নিয়োগ প্রদান করেছে। তাঁরা নমিনেশন অ্যান্ড রেমনেরেশন কমিটি এবং অডিট কমিটির সদস্য (জনাব আবু তাহের চৌধুরীকে চেয়ারম্যান হিসেবে) হিসেবেও নিয়োগপ্রাপ্ত হয়েছেন। তারা কোম্পানির পরিচালনা পর্ষদে ৩ বছরের জন্য নন-এক্সিকিউটিভ স্বতন্ত্র পরিচালক হিসেবে নিয়োগপ্রাপ্ত হয়েছেন।

এই নিয়োগ কোম্পানির আসন্ন ৪৫তম বার্ষিক সাধারণ সভায় অনুমোদনের জন্য উপস্থাপন করা হবে।

কোম্পানীর উচ্চপদস্থ কর্মকর্তাদের যোগ্যতা

কোম্পানির প্রধান নির্বাহী কর্মকর্তা (সিইও), প্রধান অর্থ কর্মকর্তা (সিএফও), কোম্পানি সচিব (সিএস) ও প্রধান অপারেটিং কর্মকর্তাসহ (সিওও) সকলেই পেশাদারী শিক্ষা ও অভিজ্ঞতা সম্পন্ন।

আইনের প্রতি শ্রদ্ধা

রাষ্ট্রীয় আইন ও অন্যান্য প্রয়োজ্য বিধি বিধানের যথাযথ অনুসরণ ও প্রতিপালনের ক্ষেত্রে সর্বোচ্চ অগ্রাধিকার প্রদান করা হচ্ছে এবং করণীয় বিষয় সমূহ যথাসময়ে ও যথাযথভাবে নিশ্চিত করা হয়েছে। কোম্পানি আইন প্রণয়নকারী কর্তৃপক্ষের বিধি বিধান মেনে চলতে বদ্ধপরিকর। এর বর্ণনা কোম্পানির ওয়েবসাইটে উল্লেখ করা আছে।

বিধিবদ্ধ পরিশোধ সমূহ

কোম্পানিতে কর্মরত কর্মকর্তা- কর্মচারীগণ এবং রাষ্ট্রীয় সকল বিধিবদ্ধ দেনা সমূহ যথাযথ ভাবে হালনাগাদ পরিশোধিত হয়েছে।

পুঁজি বাজারের বিধিসমূহ প্রতিপালন

কোম্পানি ঢাকা এন্ড চট্টগ্রাম স্টক এক্সচেঞ্জ লিমিটেড এ তালিকাভুক্ত হওয়ার পর থেকে বাংলাদেশ সিকিউরিটিস এন্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ লিমিটেড ও চট্টগ্রাম স্টক এক্সচেঞ্জ লিমিটেড সহ এতদসংশ্লিষ্ট অন্যান্য কর্তৃপক্ষ এর সময় সময় ইস্যুকৃত আইন, বিধি ও নির্দেশনা সমূহ যথাযথ ভাবে প্রতিপালন করে যাচ্ছে।

কর্মকর্তা, কর্মচারী ও শ্রমিক সুসম্পর্ক

রংপুর ফাউন্ডারী লিমিটেড কোম্পানি লিমিটেড এ কর্মরত সর্বস্তরের কর্মকর্তা, কর্মচারী এবং শ্রমিকগণের মাঝে কাজের প্রতি এককল্পতা, নিষ্ঠা, গভীর আন্তরিকতা, অর্থবহ সহযোগিতা ও মর্যাদাপূর্ণ আত্মপ্রতিম সুসম্পর্ক বিরাজ করছে যা কোম্পানি উন্নয়ন ও উৎপাদন এর বৃদ্ধিতে প্রতিনয়ত শক্তি যোগাচ্ছে

হুইসেল ব্লোয়িং পলিসি

হুইসেল ব্লোয়িং পলিসি মাধ্যমে কোম্পানি সকল পর্যায়ে স্বচ্ছতা নিশ্চিত করা সহ যেকোনো ধরণের জালিয়াতি বাধা ও ঝুঁকি ব্যবস্থাপনা সাহায্য করে থাকে। এ নীতি অনুসরণে কোম্পানির যেকোনো কর্মকর্তা বা কর্মচারী অন্য কোনো কর্মকর্তা বা কর্মচারীর অস্বাভাবিক ও অসংগতি পূর্ণ কার্যকলাপ সম্পর্কে কর্তৃপক্ষকে কোম্পানি স্বার্থে অবহতি করে থাকে।

লভ্যাংশ বন্টন নীতি

বোর্ড বিশ্বাস করে যে একটি দীর্ঘমেয়াদী এবং অনুমানযোগ্য লভ্যাংশ নীতি তৈরি করা কোম্পানির সর্বোত্তম স্বার্থ। নীতির উদ্দেশ্য হল শেয়ারহোল্ডারদের তথ্য বিনিয়োগের ক্ষেত্রে সিদ্ধান্ত নেওয়ার পরিবেশ তৈরি করা। বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (বিএসইসি) এর ১৪ জানুয়ারী, ২০২১ তারিখের নির্দেশিকা নং বিএসইসি/সিএমআরআরসিডি/২০২১-৩৮৬/০৩ অনুসরণ করে রংপুর ফাউন্ডারী লিমিটেডের (আরএফএল) পরিচালনা পর্ষদ লভ্যাংশ ঘোষণার বিষয়ে “লভ্যাংশ বন্টন নীতি” প্রণয়ন করেছে। পরিশোধ, বিতরণ এবং সম্মতি এবং শেয়ারহোল্ডারদের জন্য একটি গাইডিং ফ্রেমওয়ার্ক হিসাবে কোম্পানির বার্ষিক প্রতিবেদন এবং অফিসিয়াল ওয়েবসাইটে একই প্রকাশনা প্রকাশ করেছে। কোম্পানির ডিভিডেন্ড বন্টন নীতি বার্ষিক প্রতিবেদনে বলা হয়েছে।

ক্যাপিটাল মার্কেট স্ট্যাবিলাইজেশন ফান্ডে (CMSF) লভ্যাংশ স্থানান্তর

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশনের (বিএসইসি) নির্দেশনা অনুযায়ী। বিএসইসি/সিএমআরআরসিডি/২০২১-০৮৬/০৩ তারিখ, ১৪ জানুয়ারী, ২০২১ এবং বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন ক্যাপিটাল মার্কেট স্ট্যাবিলাইজেশন ফান্ড রুলস, ২০২১; কোম্পানির ২০২০-২১ অর্থ বৎসরের দাবি না করা বা অবিতরণকৃত বা অমীমাংসিত বন্টনের টাকা "ক্যাপিটাল মার্কেট স্টেবিলাইজেশন ফান্ড (সিএমএসএফ)" জমা দেয়া হয়েছে।

কোম্পানির শেয়ারহস্তান্তরগণের সহিত সম্পর্ক এবং যোগাযোগ মাধ্যম

আরএফএল, কোম্পানি আইন ১৯৯৪ অনুযায়ী নির্ধারিত সময়ে বার্ষিক সাধারণ সভার (এজিএম) আয়োজন করে থাকে, এর ফলস্বরূপ কোম্পানির সকল শেয়ারহস্তান্তরগণ কোম্পানির সামগ্রিক অবস্থা, গুরুত্বপূর্ণ কার্যক্রম এবং পর্যালোচনাধীন অর্থবছরে করা উন্নয়ন প্রচেষ্টা সম্পর্কে সময়মতো অবগত হয়ে থাকেন। কোম্পানির সম্মানিত শেয়ারহস্তান্তরগণ কোম্পানির ইনভেস্টর রিলেশন বিভাগ থেকে ল্যান্ড ফোন, মোবাইল ফোন, ই-মেইল এবং ইন্টারনেট (www.rangpurfoundry.com) এর মাধ্যমে কোম্পানির সমস্ত প্রয়োজনীয় তথ্য এবং অভিযোগের প্রতিকার পেতে পারেন।

বিশেষ ঘটনা

এই আর্থিক বিবরণে উন্মোচন বা সমন্বয় করা প্রয়োজন এমন কোন বৃহৎ লাভ বা ক্ষতির ঘটনা প্রতিবেদনের সময়কালে ঘটেনি।

কর্মচারীর অংশগ্রহণ এবং নিযুক্তি

কর্মচারীর কাজের সন্তুষ্টির পরিপ্রেক্ষিতে, আরএফএল সর্বদা চাকরিজীবীদের তার কাজের প্রতি উতসাহ-উদ্দীপনা এবং উৎসর্গের মাত্রা বিচার। প্রতি মাসে বিভিন্ন ক্যাটাগরিতে কর্মচারীদের পুরস্কৃত করে। কোম্পানি প্রত্যেককে তাদের নিজ নিজ এলাকায় উচ্চ পারফর্ম করতে নিযুক্ত করে। কোম্পানি সর্বদা কর্মচারীদের অংশগ্রহণকে স্বাগত জানায় এবং প্রতি মাসের জন্য অসামান্য কর্মক্ষমতার জন্য "মাসের সেরা কর্মচারী" পুরস্কার হিসাবে স্বীকৃত হয়। কর্মীদের অনুপ্রেরণা ও আত্মবিকাশের জন্য বই বিতরণ করা হয়।

ত্রৈমাসিক এবং বার্ষিক আর্থিক কার্যক্রমের তারতম্য

এই অর্থবছরে ত্রৈমাসিক আর্থিক কার্যক্রম এবং বার্ষিক আর্থিক কার্যক্রমের মধ্যে এমন কোনো গুরুত্বপূর্ণ তারতম্য ঘটেনি যার জন্য কর্তৃপক্ষের প্রতিবেদন প্রয়োজ্য হতে পারে।

বাংলাদেশ সিকিউরিটিজ এন্ড এক্সচেঞ্জ কমিশন এর নোটিফিকেশন নং - বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০, তারিখ ৩রা জুন, ২০১৮ এর ধারা ৫ অনুযায়ী বিবৃতি :-

শিল্প দৃষ্টিভঙ্গি ও সম্ভব্য ভবিষ্যৎ উন্নয়ন

বাংলাদেশের লাইট ইঞ্জিনিয়ারিং শিল্প শিল্পখাতের বহুমুখীকরণ এবং অর্থনৈতিক প্রবৃদ্ধির একটি প্রধান চালিকাশক্তি হিসেবে সম্ভাবনা প্রদর্শন করে চলেছে। যন্ত্রপাতি, খুচরা যন্ত্রাংশ, কৃষিযন্ত্র এবং ধাতব পণ্য উৎপাদনসহ এই খাতটি কৃষি, নির্মাণ, অবকাঠামো উন্নয়নসহ বিভিন্ন শিল্পকে সহায়তা করে। দ্রুত শিল্পায়ন, কৃষিতে যান্ত্রিকীকরণ এবং অবকাঠামো বিনিয়োগ বৃদ্ধির ফলে লাইট ইঞ্জিনিয়ারিং পণ্যের দেশীয় বাজার স্থিতিশীলভাবে প্রসারিত হচ্ছে। বাংলাদেশ বিনিয়োগ উন্নয়ন কর্তৃপক্ষ (বিডা)-এর তথ্য অনুযায়ী, প্রকৌশল সামগ্রীর দেশীয় চাহিদা বছরে ৮ বিলিয়ন মার্কিন ডলারের বেশি, এবং সাম্প্রতিক বছরগুলোতে এটি ধারাবাহিকভাবে দুই

অঙ্কের প্রবৃদ্ধি অর্জন করছে। সরকার লাইট ইঞ্জিনিয়ারিংকে অগ্রাধিকার খাত হিসেবে চিহ্নিত করেছে এবং এর বিকাশে সহায়তা দিতে লাইট ইঞ্জিনিয়ারিং শিল্প উন্নয়ন নীতি ২০২২ প্রণয়ন করেছে, যার মাধ্যমে রাজস্ব প্রণোদনা, প্রযুক্তিগত সহায়তা এবং ক্লাস্টারভিত্তিক শিল্প উন্নয়নের উদ্যোগ নেওয়া হয়েছে।

শক্তিশালী সম্ভাবনা থাকা সত্ত্বেও, এ খাতটি আধুনিক প্রযুক্তিতে সীমিত প্রবেশাধিকার, দক্ষ জনবলের ঘাটতি, অর্থায়নের প্রতিবন্ধকতা এবং আমদানিনির্ভর কাঁচামালের মতো চ্যালেঞ্জের মুখোমুখি। প্রতিযোগিতামূলক সক্ষমতা এবং মান নিয়ন্ত্রণ উন্নত করতে প্রযুক্তি উন্নয়ন, দক্ষতা বৃদ্ধি এবং আর্থিক প্রবেশাধিকার বৃদ্ধি অত্যন্ত গুরুত্বপূর্ণ হবে। ভবিষ্যতের দিকে তাকালে দেখা যায়, আগামী এক দশকে এই শিল্পে উল্লেখযোগ্য রূপান্তর ঘটবে। দেশীয় চাহিদা বৃদ্ধি, অটোমেশন ও প্রিশিশন ইঞ্জিনিয়ারিং-এর গ্রহণযোগ্যতা বৃদ্ধি এবং শক্তিশালী ব্যাকওয়ার্ড লিংকেজ উৎপাদনশীলতা ও আত্মনির্ভরতা বাড়াবে। রপ্তানির সম্ভাবনাও বাড়বে, কারণ বাংলাদেশ প্রস্তুত পোশাক শিল্পের বাইরে রপ্তানি বাজার বৈচিত্র্যকরণের প্রচেষ্টা চালাচ্ছে-বিশেষজ্ঞদের মতে, নীতি সহায়তা কার্যকরভাবে বাস্তবায়িত হলে ২০৩০ সালের মধ্যে লাইট ইঞ্জিনিয়ারিং শিল্প ১২ বিলিয়ন মার্কিন ডলারের বেশি রপ্তানি আয় করতে সক্ষম হবে।

পর্যালোচনাধীন অর্থবছরে, আরএফএল টেকসই উন্নয়নের নীতিমালা অনুসরণ করে উৎপাদনশীলতার ধারাবাহিকতা এবং সর্বোচ্চ নৈতিক মান বজায় রাখার চেষ্টা করেছে। প্রতিযোগিতামূলক ব্যবসায়িক পরিবেশেও কোম্পানিটি যুক্তিসংগত মূল্যে উচ্চমানের পণ্য সরবরাহের মাধ্যমে গ্রাহক সন্তুষ্টি বজায় রাখতে সক্ষম হয়েছে। আধুনিক প্রযুক্তি ভিত্তিক ভবিষ্যৎ চ্যালেঞ্জ বিবেচনায় রেখে চাহিদাভিত্তিক পণ্য সরবরাহের মাধ্যমে বাণিজ্যিক কার্যক্রম সম্প্রসারণকে কোম্পানি সর্বোচ্চ অগ্রাধিকার দেয়। কোম্পানির সাধারণ ভবিষ্যৎ সম্ভাবনা সম্পর্কিত দৃষ্টিভঙ্গি বার্ষিক প্রতিবেদনে উল্লেখ করা হয়েছে।

সেগমেন্ট ভিত্তিক বা পণ্য ভিত্তিক পারফরমেন্স

কোম্পানির পণ্য ভিত্তিক পারফরমেন্স নিম্নে উল্লেখ করা হলোঃ

ক্রমিক নং	পণ্যের নাম	সংখ্যা	একক	টাকার পরিমাণ
১	টিউবওয়েল ও সরঞ্জাম (সিআই পণ্য)	১১,৬৫২	মেট্রিক টন	১,৩৭০,৩৮৭,৫৯৪
২	ইরিগেশন পাম্প ও অন্যান্য (সিআই পণ্য)	৮৫৩	মেট্রিক টন	১৩১,৬৯৩,২৩৫
মোট				১,৫০২,০৮০,৮২৯

ঝুঁকি ও অনিশ্চয়তা

প্রকৌশল শিল্পে অনেক চ্যালেঞ্জের সম্মুখীন হতে হয়; যেমন বিদ্যুতের অভাব, শ্রমিকদের অসন্তোষ, রাজনৈতিক অস্থিরতা ও হরতালের ফলে উৎপাদন ব্যাহত হয় এবং খরচের পরিমাণ বৃদ্ধি পায়। বিদ্যমান বৈশ্বিক বা জাতীয় নীতির পরিবর্তন কোম্পানির জন্য ইতিবাচক বা নেতিবাচক প্রভাব ফেলতে পারে। আন্তর্জাতিক বাজারে নীতি পরিবর্তনের কারণে কাঁচামালের যে কোনো অপ্রতুলতা বা মূল্যবৃদ্ধি উৎপাদন ও মুনাফাকে বাধাগ্রস্ত করতে পারে। রাশিয়া-ইউক্রেন যুদ্ধ অব্যাহত রাখা, মুদ্রা বিনিময় হারের পরিবর্তন মূল্য নির্ধারণ এবং এর ফলে কোম্পানির লাভজনকতাকেও প্রভাবিত করতে পারে। বাংলাদেশ এবং বিশ্বব্যাপী রাজনৈতিক ও অর্থনৈতিক অস্থিতিশীলতার কারণে কোম্পানির কর্মক্ষমতাও নেতিবাচকভাবে প্রভাবিত হতে পারে।

কোম্পানি ব্যবসায়িক ঝুঁকিগুলি চিহ্নিত করতে এবং সমস্যাগুলির প্রশমন নিশ্চিত করতে, উৎপাদন পরিকল্পনার যথাযথ রক্ষণাবেক্ষণ, সাপ্লাই চেইন, উৎপাদন মূল্য নীতি, দীর্ঘমেয়াদী পরিকল্পনা, আন্তর্জাতিক বাণিজ্য বাধা ইত্যাদি নিশ্চিত করতে সর্বদা আন্তরিক এবং সতর্ক যা কোম্পানির ব্যবসার উপর প্রভাব রাখে।

পরিচালনাগত কার্যসম্পাদন বিষয়ে ব্যবস্থাপনার আলোচনা

এ বছরটি আমাদের কোম্পানিসহ বাংলাদেশের সকল প্রতিষ্ঠানের জন্য চ্যালেঞ্জপূর্ণ ছিল। রাজনৈতিক অস্থিতিশীলতা, যুদ্ধ এবং বৈশ্বিক অর্থনৈতিক পরিস্থিতি মানুষের জীবনযাত্রায় ব্যাপক প্রভাব ফেলেছে। এর ফলে ব্যবসাগুলোর জন্য চলতি বছর টিকে থাকা একটি বড় চ্যালেঞ্জ হয়ে দাঁড়িয়েছিল। এর মধ্যেও, আরএফএল তার ব্যবসায়িক কার্যক্রম টিকিয়ে রাখার চ্যালেঞ্জ গ্রহণ করে চলতি বছরে ১৫০.২০ কোটি টাকা মোট বিক্রয় অর্জন করেছে, যা আগের বছরের ১৪৫.১০ কোটি টাকার তুলনায় বেশি। এছাড়া, উৎপাদন ব্যয়ও আনুপাতিক হারে বৃদ্ধি পেয়েছে। এ বছরে পণ্যের ব্যয় বৃদ্ধি পেয়েছে ৩.৫০%, এর সাথে প্রশাসনিক ও অন্যান্য ব্যয় কিছুটা বৃদ্ধি পেয়েছে। প্রতিকূল পরিস্থিতিতেও বিক্রয় দল নগদ প্রবাহ ইতিবাচক রাখতে কঠোর পরিশ্রম করেছে। প্রতিকূল অবস্থার মধ্যেও কোম্পানি ৫.৫৭ কোটি টাকা অপারেটিং মুনাফা এবং ৩.৮৫ কোটি টাকা নিট মুনাফা অর্জন করেছে, যা শ্রমিকদের মুনাফা অংশগ্রহণ তহবিল, শ্রমিক কল্যাণ তহবিল, শ্রমিক কল্যাণ ফাউন্ডেশন তহবিল এবং কর্পোরেট কর বাদ দেওয়ার পর।

নীচে কোম্পানির ৩০ জুন ২০২৫ তারিখে সমাপ্ত বারো মাসের আর্থিক কার্যসম্পাদনের তুলনামূলক উপস্থাপন করা হলো:

বিবরণ	৩০-জুন-২৫ (টাকা)	৩০-জুন-২৪ (টাকা)	(%) পরিবর্তনের হার
রাজস্ব	১,৫০২,০৮০,৮২৯	১,৪৫১,০৬৯,২৪২	৩.৫২%
পণ্য বিক্রয় ব্যয়	১,১৯৪,৮৮২,১৯৭	১,১৫৪,৫১৭,৪৪৪	৩.৫০%
মোট মুনাফা	৩০৭,১৯৮,৬৩২	২৯৬,৫৫১,৭৯৮	৩.৫৯%
পরিচালন ব্যয়	২১২,৬৩৪,৬৯৫	২০৭,৭২১,৭৩০	২.৩৭%
আর্থিক ব্যয়	৩৮,৭৮৮,৭৪৮	৩৭,৬৩৬,৪০৯	৩.০৬%
কর-পূর্ব মুনাফা	৫৩,১১৯,২২৮	৪৮,৭৫৫,৮৬৬	৮.৯৫%
করের জন্য প্রজ্ঞাপন	১৪,৫৬৯,১২১	১০,৯২৯,০৮৮	৩৩.৩১%
কর-পরবর্তী নিট মুনাফা	৩৮,৫৫০,১০৭	৩৭,৮২৬,৭৭৮	১.৯১%

এছাড়াও, কোম্পানির এ বছরের শেয়ারপ্রতি আয় (EPS) ৩.৮৬ টাকা, যা ১০ টাকার ১,০০,০০,০০০ প্রদেয় শেয়ারের ওপর ভিত্তি করে নির্ধারিত। গত বছর EPS ছিল ৩.৭৮ টাকা।

অস্বাভাবিক কার্যকলাপ এবং তাদের প্রভাব (লাভ বা ক্ষতি) এর ধারাবাহিকতা সম্পর্কে আলোচনা

অস্বাভাবিক লাভ বা ক্ষতি বলতে বিরল এবং অস্বাভাবিক লাভ বা ক্ষতি বোঝায় এবং যা কোম্পানির সাধারণ/প্রতিদিনের কার্যক্রমের অংশ নয়। আর্থিক বিবৃতিতে সামঞ্জস্য বা প্রকাশের প্রয়োজন প্রতিবেদনের সময়কালে অতিরিক্ত সাধারণ লাভ বা ক্ষতির কোনো ঘটনা ঘটেনি।

সংশ্লিষ্ট পক্ষগণের সাথে লেনদেন

কোম্পানি বিএসইসি'র নির্দেশনা পরিপালন নিশ্চিতকল্পে যথাযথ পদক্ষেপ গ্রহণ করেছে। সংশ্লিষ্ট সকল পক্ষের লেনদেন যাচাই বাছাইয়ের জন্য নিরীক্ষা বিভাগে পাঠানো হয়। পরিচালনা পর্ষদ বিএসইসি কর্তৃক প্রচারিত প্রাতিষ্ঠানিক সুশাসন মূলনীতির চাহিদা অনুসারে বার্ষিক প্রতিবেদনে ব্যবসার সাথে সংশ্লিষ্ট সকলপক্ষের লেনদেনের সম্পর্কিত বিস্তারিত বিবরণ নিরীক্ষা প্রতিবেদনে উল্লেখ করা হয়েছে।

পাবলিক ইস্যুর মাধ্যমে উত্তোলিত অর্থ ব্যবহারের বিবৃতি

এই অর্থবছরে পাবলিক ইস্যুর মাধ্যমে তহবিল সংগ্রহের কোন ঘটনা ঘটেনি যা আর্থিক বিবরণীতে সমন্বয় বা উল্লেখ করা প্রয়োজন। প্রান্তিক আর্থিক বিবরণী ও বার্ষিক আর্থিক বিবরণীর মধ্যে উল্লেখযোগ্য তারতম্য এই অর্থবছরে ত্রৈমাসিক আর্থিক কার্যক্রম এবং বার্ষিক আর্থিক কার্যক্রমের মধ্যে এমন কোনো গুরুত্বপূর্ণ তারতম্য ঘটেনি যার জন্য কর্তৃপক্ষের প্রতিবেদন প্রয়োজ্য হতে পারে।

স্বতন্ত্র পরিচালকসহ পরিচালকদের পারিশ্রমিক

সভায় যোগদানের জন্য কোম্পানি তার বোর্ড সদস্যদের জন্য পারিশ্রমিক নির্ধারণ করেছে। কোম্পানির পরিচালনা পর্ষদের সদস্যরা বছরে অনুষ্ঠিত বোর্ড সভায় যোগদানের জন্য কোনো পারিশ্রমিক পান না।

পরিচালকগণের নাম	কোম্পানিতে অবস্থান	পরিচালকগণের বার্ষিক ভাতার পরিমাণ
জনাব আহসান খান চৌধুরী	চেয়ারম্যান	-
জনাব রাখেন্দ্র নাথ পাল	ব্যবস্থাপনা পরিচালক	-
জনাবা সাবিহা আমজাদ	পরিচালক	-
জনাব চৌধুরী কামরুজ্জামান	পরিচালক	-
জনাব মোঃ আব্দুস সালাম, এফসিএ (০৭/০৭/২০২৫ তারিখে মেয়াদকাল সম্পন্ন হয়েছে)	স্বাধীন পরিচালক	৫০,০০০/-

আর্থিক বিবরণীর ন্যায্যতা

কোম্পানি আইন ১৯৯৪ ও সিকিউরিটিজ এবং এক্সচেঞ্জ রুলস ১৯৮৭ - এর সাথে সামঞ্জস্য রেখে নোট সহ কোম্পানি তার আর্থিক বিবরণী তৈরি করেছে। এই বিবরণী কোম্পানির সার্বিক আর্থিক অবস্থা, কার্যক্রমের ফলাফল, নগদ প্রবাহ এবং ইকুইটিতে পরিবর্তনগুলি উপস্থাপন করে। ৩ জুন, ২০১৮ তারিখের বাংলাদেশ সিকিউরিটিজ এক্সচেঞ্জ কমিশন (বিএসইসি) বিজ্ঞপ্তির প্রয়োজনীয়তা মেনে প্রধান নির্বাহী কর্মকর্তা এবং প্রধান আর্থিক কর্মকর্তা আর্থিক বিবরণীর ন্যায্যতা সম্পর্কে ঘোষণা দিয়েছেন যা এই বার্ষিক প্রতিবেদনে উল্লেখ করা হয়েছে।

হিসাব বহিসমূহ যথাযথ পরিচালনা

রংপুর ফাউন্ড্রি লিমিটেড যথাযথ হিসাব বহি পরিচালনা করে।

হিসাবের নীতিমালা

হিসাবের নীতিমালা অনুসরণপূর্বক আর্থিক বিবরণী প্রস্তুত করা হয়েছে এবং হিসাব সম্পর্কিত ধারণাগুলি বিচক্ষণতার সাথে যুক্তিসংগতভাবে তৈরি করা হয়েছে।

আর্থিক প্রতিবেদনে আইএএস/আইএফআরএস এর প্রয়োগ

কোম্পানীর আর্থিক প্রতিবেদন প্রস্তুতকরণে আন্তর্জাতিক হিসাবরক্ষণ মানদণ্ড (আইএএস)/আন্তর্জাতিক আর্থিক প্রতিবেদন মানদণ্ড (আইএফআরএস)/বাংলাদেশে প্রয়োজ্য আন্তর্জাতিক নিরীক্ষা মানদণ্ড অনুসরণ করা হয়েছে, এবং সেক্ষেত্রে কোন কিছু পরিহার করা হলে, তা যথাযথভাবে প্রকাশ করা হয়েছে। প্রতিপালন বিবরণী আর্থিক বিবরণীতে উল্লেখ করা হয়েছে।

কোম্পানীর অভ্যন্তরীণ নিয়ন্ত্রণ

কার্যকর অভ্যন্তরীণ নিয়ন্ত্রণ করার কারণ কোম্পানির অর্থনৈতিক প্রতিবেদন ও প্রতিবেদন তৈরী প্রক্রিয়ায় স্বচ্ছতা সম্পর্কে নিশ্চিত হওয়া। এমনকি কোম্পানির মধ্যে কিরূপ অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থা কার্যকর আছে তার কোম্পানির সফলতা নির্ভর করে। কার্যকর অভ্যন্তরীণ নিয়ন্ত্রণ পদ্ধতি প্রতিষ্ঠা করতে বোর্ডই চূড়ান্ত দায়িত্বশীল। ঝুঁকি ব্যবস্থা, আর্থিক নিয়ন্ত্রণ এবং আইনের পরিপালন সংক্রান্ত অভ্যন্তরীণ নিয়ন্ত্রণ নিশ্চিত করতে কোম্পানি বিকেন্দ্রীকরণ মূলনীতি অনুসরণ করে। ঝুঁকি ব্যবস্থাপনা করতে এবং কোম্পানির লক্ষ্য অর্জনের উদ্দেশ্যে এটি তৈরী করা

হয়েছে। কোম্পানি অভ্যন্তরীণ নিরীক্ষা বিভাগ প্রতিষ্ঠা করেছে এবং অভ্যন্তরীণ নিরীক্ষা প্রধান নিয়োগ দিয়েছেন, যাতে করে অভ্যন্তরীণ নিয়ন্ত্রণ ও কোম্পানিতে তার বাস্তবায়ন নিশ্চিত করা যায়।

রংপুর ফাউন্ডারী লিমিটেড এর অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থার মূলনীতিগুলো হচ্ছে :

- রংপুর ফাউন্ডারী লিমিটেড এর অবকাঠামোর মাধ্যমে নিশ্চিত করেছে কার্যনির্বাহী পর্যদের এবং এর কর্মীদের দায়িত্ব ও কর্মক্ষমতা আইন ও রেগুলেশনের সাথে এবং কোম্পানির অভ্যন্তরীণ নিয়ন্ত্রণ ব্যবস্থার অনুযায়ী হয়।
- পরিচালকদের কর্মক্ষমতা নিশ্চিত করার জন্য প্রয়োজনীয় অবকাঠামো।
- পরিচালকদের কর্মক্ষমতার তথ্য সংরক্ষণ ও ব্যবহার করার জন্য প্রয়োজনীয় অবকাঠামো।
- কোম্পানির ক্ষতি ব্যবস্থাপনা সম্পর্কিত নিয়মগুলো ব্যবহার করার মত অবকাঠামো।
- নিরীক্ষকদের কাজ নিশ্চিত করা এবং অডিট কমিটির কাছে প্রতিবেদনের অবকাঠামো।

সংখ্যালঘু শেয়ারহোল্ডারদের স্বার্থ সুরক্ষা

বিএসইসি - এর কর্পোরেট গভর্নেন্স কোড ২০১৮ - এর শর্ত নং ১(৫) (xvi) অনুযায়ী, বোর্ড নিশ্চয়তা দিচ্ছে যে কোম্পানিতে সংখ্যালঘু শেয়ারহোল্ডারদের স্বার্থ যথাযথভাবে সুরক্ষিত আছে।

চলমান ব্যবসা

আরএফএল এর পরিচালনা পর্ষদ পূর্বের ব্যবসা পরিচালনা এবং আর্থিক বিবরণী পূর্ণ বিশ্লেষণ করে এই মর্মে নিশ্চয়তা প্রদান করে যে, চলমান প্রতিষ্ঠান হিসেবে কোম্পানির যৌক্তিক সম্ভবনা রয়েছে। ব্যবস্থাপনা কর্তৃপক্ষ চলমান প্রতিষ্ঠান হিসাব করে কোম্পানীর আর্থিক বিবরণী প্রস্তুত করেছেন এবং যথাযথ অনুসন্ধান করেছে যে, আগামী দিনগুলোতে ব্যবসায়িক কার্যক্রম পরিচালনার জন্য কোম্পানীর পর্যাপ্ত সম্পদ রয়েছে।

পাঁচ বছরের আর্থিক ফলাফল

পাঁচ বছরের আর্থিক ফলাফল এই বার্ষিক প্রতিবেদনের ২৫ নং পৃষ্ঠায় উল্লেখ রয়েছে।

লভ্যাংশের ঘোষণা

পরিচালকগণ এই মর্মে নিশ্চিত করেন যে, ২০২৪-২৫ অর্থ বৎসরে কোন প্রকার ষ্টক লভ্যাংশ/বোনাস শেয়ার ঘোষিত হয়নি এবং ভবিষ্যতেও অর্ন্তবর্তীকালীন লভ্যাংশের ঘোষণা করা হবেনা। বিনিয়োগকারীদের স্বার্থ এবং তাদের মূল্যবান বিনিয়োগের সুরক্ষা বিবেচনা করে পরিচালনা পর্ষদ একটি স্থিতিশীল লভ্যাংশ নীতি অনুসরণ করে। ব্যবসায়ের অবস্থা ও প্রবৃদ্ধি বিবেচনা করে পরিচালনা পর্ষদ ২০২৪-২৫ অর্থ বৎসরে শেয়ারহোল্ডারদের জন্য ২৩% হারে নগদ লভ্যাংশের ঘোষণার জন্য প্রস্তাব ও সুপারিশ করেছে। ২০২৪-২৫ অর্থ বৎসরের জন্য এই খাতে ২৩,০০০,০০০ টাকা অন্তর্ভুক্ত করবে।

বোর্ড সভা এবং উপস্থিতি

চলতি বছরে অনুষ্ঠিত বোর্ড সভার মোট সংখ্যা এবং পরিচালকের উপস্থিতি নিম্নরূপ:

ক্রমিক নং	পরিচালকের নাম	পদ	অনুষ্ঠিত সভার সংখ্যা	উপস্থিতি
১	জনাব আহসান খান চৌধুরী	চেয়ারম্যান	০৮	০৮
২	জনাব রাশেদু নাথ গাল	ব্যবস্থাপনা পরিচালক	০৮	০৮
৩	মিসেস সাবিহা আমজাদ	পরিচালক	০৮	০৫
৪	জনাব চৌধুরী কামরুজ্জামান	পরিচালক	০৮	০৭
৫	জনাব মোঃ আব্দুসসলাম, এফসিএ (০৭/০৭/২০২৪ তারিখ হোসেনকল সম্পন্ন হয়েছে)	স্বতন্ত্র পরিচালক	০৮	০৮

শেয়ারহোল্ডিং এর ধরন

শেয়ারহোল্ডিংয়ের ধরন এই বার্ষিক প্রতিবেদনের ২৬ নং পৃষ্ঠায় উল্লেখ রয়েছে।

পরিচালকদের নিয়োগ বা পুনঃনিয়োগ

পরিচালনা পর্ষদ কোম্পানি আইন ১৯৯৪ - এর ধারা ৯১(২) সহ বিএসইসি নির্দেশিকা অনুযায়ী স্বতন্ত্র পরিচালকসহ যেকোনো পরিচালকদের নিয়োগের এই মর্মে মানদণ্ড গ্রহণ করেছে যে প্রতিটি কোম্পানির মোট পরিচালকের সংখ্যার এক তৃতীয়াংশের কম নয় এমন সংখ্যক পরিচালক বার্ষিক সাধারণ সভায় তার পদ হতে অবসর গ্রহণ করবেন এবং যোগ্য হলে পুনরায় নির্বাচিত হতে পারবেন। এই বৈঠকে জনাব চৌধুরী কামরুজ্জামান কোম্পানির আর্টিকেলস অব এসোসিয়েশনের অনুচ্ছেদ ১২৩ এবং ১২৯ মোতাবেক তার পরিচালক পদ থেকে অবসর নেবেন। অনুচ্ছেদ ১৩০ অনুসারে যোগ্য হওয়ায় নিজেকে পুনরায় নির্বাচনের জন্য প্রস্তাব দিবেন। বোর্ডের প্রত্যেক সদস্য স্বশিক্ষিত এবং প্রতিষ্ঠান পরিচালনার জন্য উল্লেখযোগ্য অভিজ্ঞতাসম্পন্ন। বোর্ডের বেশিরভাগ সদস্যই কয়েক দশক ধরে ব্যবসা পরিচালনা করছেন।

[পরিচালকদের প্রয়োজনীয় তথ্য সহ সংক্ষিপ্ত জীবনবৃত্তান্ত এই বার্ষিক প্রতিবেদনে পরিচালকদের প্রোফাইলের পরিশিষ্ট - I এর অধীনে দেওয়া হয়েছে।]

ব্যবস্থাপনার কর্তৃপক্ষের বিবৃতি এবং বিশ্লেষণ

বাংলাদেশ সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন (বিএসইসি) এর কর্পোরেট গভর্নেন্স কোডের নোটিফিকেশন নং - বিএসইসি/সিএমআরআরসিডি/২০০৬-১৫৮/২০৭/এডমিন/৮০, তারিখ ০৩রা জুন, ২০১৮ অনুসারে কোম্পানির চলমান সক্ষমতা, আর্থিক অবস্থা ও অন্যান্য প্রকাশিত বিবৃতি সম্পর্কে ব্যবস্থাপনা পরিচালক কর্তৃক পৃথকভাবে বার্ষিক প্রতিবেদনে প্রকাশিত হয়েছে।

প্রধান নির্বাহী কর্মকর্তা ও প্রধান অর্থ কর্মকর্তা কর্তৃক ঘোষণা ও সাক্ষ্যদান

পরিচালনা পর্ষদের নিকট প্রধান নির্বাহী কর্মকর্তা ও প্রধান অর্থ কর্মকর্তা কর্তৃক ঘোষণা ও প্রমাণপত্র বিএসইসির বিজ্ঞপ্তির পরিশিষ্ট-A অনুযায়ী বার্ষিক প্রতিবেদনে উপস্থাপিত হয়েছে।

কর্পোরেট গভর্নেন্স কমপ্লায়েন্স রিপোর্ট

কর্পোরেট গভর্নেন্স কমপ্লায়েন্স নিরীক্ষক কর্তৃক নিরীক্ষিত বিএসইসির পরিশিষ্ট-B ও পরিশিষ্ট-C প্রোফরমা অনুযায়ী কর্পোরেট গভর্নেন্স কমপ্লায়েন্স রিপোর্ট বার্ষিক প্রতিবেদনে উপস্থাপিত হয়েছে।



আর এফ এল

কৃতজ্ঞতা ও ধন্যবাদ জ্ঞাপন

রংপুর ফাউন্ডারী লিমিটেড (আরএফএল) এর পরিচালনা পর্ষদ সকল শ্রদ্ধেয় বিনিয়োগকারী, ভোক্তা সাধারণ, ব্যাংক, ইস্যুরেন্স কোম্পানিসমূহ, সিকিউরিটিজ অ্যান্ড এক্সচেঞ্জ কমিশন, ঢাকা স্টক এক্সচেঞ্জ পিএলসি, চট্টগ্রাম স্টক এক্সচেঞ্জ পিএলসি, সরকারি নিয়ন্ত্রণ সংস্থাসমূহ, সেন্ট্রাল ডিপোজিটরি বাংলাদেশ লিমিটেড এবং সকল ব্যবসায়িক সহযোগী প্রতিষ্ঠানের উদ্দেশ্য পূরণের লক্ষ্যে তাদের আস্থা, ধারাবাহিক সমর্থন ও সহযোগিতা প্রদানের জন্য আন্তরিক কৃতজ্ঞতা প্রকাশ করেছে।

প্রতিষ্ঠানিক উন্নতিতে অবদান রাখার জন্য পরিচালনা পর্ষদ প্রতিষ্ঠানে কর্মরত আন্তরিক ও আন্তর্নিয়োজিত কর্মকর্তা-কর্মচারীগণের প্রতিও গভীর কৃতজ্ঞতা প্রকাশ করেছে।

পরিশেষে অব্যাহত সহযোগিতা এবং সমর্থনের জন্য সকল বিনিয়োগকারীদেরকে পরিচালকগণ আন্তরিক ধন্যবাদ জ্ঞাপন করছে।

পরিচালনা পর্ষদের পক্ষে,

জনাব আহসান খান চৌধুরী
চেয়ারম্যান



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DECLARATION BY CEO AND CFO

[Annexure - A]

Date : October 26, 2025

The Board of Directors

Rangpur Foundry Limited
PRAN Center, Ga-105/1,
Middle Badda, Dhaka-1212.

Subject: Declaration on Financial Statements for the year ended on June 30, 2025.

Dear Sirs,

According to the condition No. 1(5) (xxvi) imposed vide the Commission's Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 Dated: 3 June 2018 under section 2CC of the Securities and Exchange Ordinance, 1969, we do hereby declare that:

1. The Financial Statements of Rangpur Foundry Limited for the year ended on June 30, 2025 have been prepared in compliance with International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in the Bangladesh and any departure therefrom has been adequately disclosed;
2. The estimates and judgments related to the financial statements were made on a prudent and reasonable basis, for the financial statements to reveal a true and fair view;
3. The form and substance of transactions and the Company's state of affairs have been reasonably and fairly presented in its financial statements;
4. To ensure the above, the Company has taken proper and adequate care in installing a system of internal control and maintenance of accounting records;
5. Our internal auditors have conducted periodic audits to provide reasonable assurance that the established policies and procedures of the Company were consistently followed; and
6. The management's use of the going concern basis of accounting in preparing the financial statements is appropriate and there exists no material uncertainty related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern.

In this regard, we also certify that:-

- i) We have reviewed the Financial Statements for the year ended on June 30, 2025, and to the best of our knowledge and belief:
 - a) These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading;
 - b) These statements collectively present a true and fair view of the Company's affairs and comply with existing accounting standards and applicable laws.
- ii) There are, to the best of our knowledge and belief, no transactions entered into by the Company during the year, which is fraudulent, illegal, or in violation of the code of conduct for the company's Board of Directors or its members.

Sincerely yours,

Mr. Rathendra Nath Paul
Managing Director

Mr. Kishor Kumar Debnath
Chief Financial Officer



REPORT OF THE AUDIT COMMITTEE

[For the Year ended on 30 June 2025]

Constitution & Composition of the Committee

The Board has constituted an Audit Committee as a sub-committee of the Board.

Present Composition of the Audit Committee is as follows :

Name	Designation	Position in the Committee
Mr. Md. Abdus Salam, FCA	Independent Director	Chairman
Mr. Ahsan Khan Chowdhury	Director	Member
Mrs. Sabiha Amjad	Director	Member

Mr. Muhammad Aminur Rahman, LL.M, FCS, the Company Secretary, acts as the Secretary of the Audit Committee.

Scope / Terms of Reference (TOR) of the Committee

- The Board has defined Terms of Reference (TOR) for the Audit Committee.
- The Audit Committee works closely with the Board of Directors as a sub-committee of the Board.
- The Committee submits its report directly to the Board of Directors.

Meetings of the Audit Committee

- The Committee had its 4 (four) meetings during the year.
- Attendance of the Members in the meetings was as follows :

Name of the Member	No. of Meetings	
	Held	Attended
Mr. Abdus Salam, FCA	4	4
Mr. Ahsan Khan Chowdhury	4	4
Mrs. Sabiha Amjad	4	4

- Minutes of the Committee are duly recorded.

Functions Carried Out by the Committee

The Functions Carried Out by the Audit Committee during the year were:

Audit Committee, the Committee-

- To oversee the financial reporting process;
- To monitor choice of accounting policies and principles;
- To monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and Compliance Plan and review of the Internal Audit and Compliance Report;
- To oversee hiring and performance of external auditors;
- To hold meetings with the external auditors for review of the annual financial statements before submission to the Board for approval or adoption;
- To review, along with the management, the annual financial statements and recommend to the Board for consideration and approval;
- To review, along with the management, the financial statements of the first quarter, half year and third quarter and recommend to

the Board for consideration and approval;

- To review the adequacy of internal audit function and made suggestions for improvement;
- To review statement of all related party transactions submitted by the management; and
- To oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors.

Reporting by the committee to the Shareholder's and General Investors

Pursuant to Condition No. 5(6) of the Corporate Governance Code issued by BSEC, the Committee reports that the committee-

- found adequate arrangement to present a true and fair view of the activities and the financial status of the company; and
- did not find any conflict of interest or any fraud, irregularity or material defect in the Internal Control System and there are no infringement of laws, rules and regulations.
- did not find any potential risk that can be a threat for company's growth.

Recommendation to the Board

The Committee recommended to the Board that-

- The Financial Statements of the Company for the year ended on 30 June 2025 may be approved by the Board; and
- The committee recommended M/s. M.J. Abedin & Co., Chartered Accountants for re- appointment for the year 2025-26 in the upcoming Shareholder's Meeting as the statutory auditor.

On behalf of the Audit Committee,

Md. Abdus Salam, FCA

Chairman of the Audit Committee



REPORT OF THE NRC

For the year ended on 30th June 2025

FORMATION OF NRC

The Nomination & Remuneration Committee of Rangpur Foundry Limited being one of its Board Sub-committee, assists the Board broadly in formulation of policy with regard to determining qualifications, positive attributes, experiences, remuneration of the directors, top level executive of the company.

The Nomination and Remuneration Committee has been constituted by the Board of Directors of the Company as a subcommittee to assist the Board under the Condition No. 6 of the Corporate Governance Code 2018 of Bangladesh Securities and Exchange Commission. NRC is independent and responsible or accountable to the Board of Directors and to the Shareholders of Company.

The NRC consists of the following Non-Executive Director of the Board:

Name of the Members	Status with the Company	Position in the Committee
Mr. Md. Abdus Salam, FCA	Independent Director	Chairman
Mrs. Sabiha Amjad	Director	Member
Mr. Ahsan Khan Chowdhury	Chairman	Member

MAJOR RESPONSIBILITIES OF NRC

The purpose, authority, composition, duties and responsibilities of the Nomination and Remuneration Committee are delineated in its Charter. Some of the major responsibilities of the NRC are as follows:

1. Considering the terms of reference of NRC, as approved by the Board.
2. Formulating and recommending to the Board a set of corporate governance guidelines applicable to the Company.
3. Formulating the Board Performance Evaluation criteria and the committee shall conduct this evaluation in such manner as it deems appropriate.
4. Formulating the criteria for evaluation of independent directors and the Board and carry out the evaluation of every director's performance.
5. Formulating the policy relating to the remuneration of the Directors, top-level executives and all employees of the Company.
6. Formulating the criteria for evaluation of the performance of Independent Directors and the Board Members
7. Identifying the criteria for selection, transfer or placement and promotion at different levels of the company
8. Recommending a policy on Board's diversity taking into consideration age, gender, experience, education and nationality.

THE ACTIVITIES OF THE NRC DURING THE YEAR ARE AS FOLLOWS:

In the year 1st July 2024 to 30th June 2025 the Committee met

once. During the year under review, the Committee carried out the following activities:

- i. Reviewed and ratified the uniform Code of Conduct for the Company, which is also applicable to members of the Board and Key Management Personnel and top-level executives as adopted by the Board.
- ii. Reviewed the core human resources principles and philosophies of the Company including recruitment, and performance evaluation.
- iii. Reviewed Employee Benefits policies to attract job seekers and retain internal talents.
- iv. Reviewed the Company's existing policy relating to the remuneration of Directors and Top Level Executives.
- v. Discussed and decided in regard to formulate the criteria of evaluation of performance of the Board and Independent Directors.
- vi Reviewed the Company's existing Human Resource and Training policies.
- vii Overview of the Nomination and Remuneration policies.

OBJECTIVE

The objective of the NRC is to oversee, assist and guide the Board of Directors:-

- To formulate the criteria for determining qualification, positive attributes and independence of a Director and recommend to the Board a policy relating to the remuneration of Directors and Top Level Executives.
- To devise policy on Board's diversity taking into consideration of age, gender, experience, ethnicity, educational background and nationality.
- To the appointment, fixation of remuneration and removal of Directors and Top Level Executives.
- To formulate the criteria in respect to evaluate performance of the Independent Director and the Board.
- To identify the company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria. To develop, recommend and review the company's human resources and training policies.
- To retain, motivate and promote talent and to ensure long term sustainability of talented Top Level Executive and create competitive advantage.
- To recommend Code of Conduct for the Chairman and other Members of the Board and Managing Director.
- To Implement and monitor policies and processes regarding principle of corporate governance.

MEETING ATTENDANCE

The details of attendance of each member at the NRC meetings during the year 1st July 2024 to 30th June 2025 are given below:



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Members Name	Status with the Committee	Meeting Attended
Mr. Md. Abdus Salam, FCA	Chairman	2/2
Mr. Ahsan Khan Chowdhury	Member	2/2
Mrs. Sabiha Amjad	Member	2/2
Mr. Muhammad Shariful Islam	Secretary	2/2

POLICY OF NRC

The Nomination and Remuneration Policy is prepared and adopted in compliance with Corporate Governance Code 2018 of Bangladesh Securities and Exchange Commission in view to formulate and recommend proper, fair, transparent and non-discriminatory nomination on and remuneration for the Directors and Top Level Executives of the Agricultural Marketing

NOMINATION AND APPOINTMENT OF DIRECTORS AND TOP LEVEL EXECUTIVES

The committee is responsible to ensure that the procedures for nomination and appointment of Directors and Top Level Executive are taken place in transparent, rigorous and non-discriminatory way. The committee also responsible to identify and ascertain the combination of age, gender, educational background, experience, knowledge, ethnicity, diversity, nationality and other relevant personal values & attributes for nomination and appointment of Director and Top Level Executives.

REMUNERATION FOR DIRECTORS AND TOP LEVEL EXECUTIVES

The committee shall oversee, review and make report with recommendation to the Board the level and composition of remuneration is reasonable and sufficient to attract, motivate and retain suitable, dependable and skilled Director and Top Level Executive. They also consider and review the relationship of remuneration to performance is clear and meets appropriate performance benchmarks, remuneration to Director and Top Level Executive involves a balance between fixed and incentive pay reflecting short and long term performance objectives appropriate to the working of the company and its goals.

VALIDATION OF THE POLICY

This policy on Nomination and Remuneration of Directors and Top Level Executives of the Company has been formulated by the Nomination and Remuneration Committee and has been approved by the Board of Directors of Agricultural Marketing Co. Ltd.

AMENDMENTS TO THE POLICY

The Board preserve the rights to amend and review time to time the provisions of the policy depending on the legal and other requirements or for a bona fide purpose.

EVALUATION OF PERFORMANCE

Evaluation of performance of Directors be carried out through completion of a preset confidential questionnaire and/or collective feedback or any other effective criteria adopted by the Board yearly or at such intervals of its work, function and performance as may be considered necessary in order to ascertain the effectiveness and to measure the contribution of the Directors as well as the Top Level Executives of the Company.

On behalf of the Nomination and Remuneration Committee.

Mr. Md. Abdus Salam, FCA
Chairman,
Nomination and Remuneration Committee



MANAGEMENT DISCUSSION & ANALYSIS

Pursuant to the Corporate Governance Code 2018 [Condition # 1(5) (xxv)] of the Bangladesh Securities and Exchange Commission, the Management's Discussion & Analysis for the year ended 30 June 2025 has been depicted hereunder:

A) Accounting policies and estimation for preparation of financial statements

All financial reports must be prepared in compliance with the IAS, IFRS, The Companies Act, 1994, Bangladesh Securities and Exchange Rules, 2020, and other applicable laws and regulations in Bangladesh. The financial statements provide comparative

information in respect of the previous period. The detail of the significant accounting policies is available in note 2 of the financial statement.

B) Changes in accounting policies and estimation

There was no major change in accounting policies and estimations in FY: 2024-25 except for some amendments and interpretations applied. However, this do not have any material impact on the financial statements of the company. The company has not early adopted any standards, interpretations or amendments that have been issued, but are not yet effective.

c) Comparative analysis of financial performance and operational performance

Key operating and financial data over the last five years is given as follows:

(Value in '000' Taka)

Particulars	2024-2025	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020
Authorized Capital	200,000	200,000	200,000	200,000	200,000	200,000
Paid Up Capital	100,000	100,000	100,000	100,000	100,000	100,000
Turnover (Net)	1,502,080	1,451,069	1,417,222	1,447,104	1,368,536	1,279,550
Gross Margin	307,198	296,552	289,039	295,371	279,502	261,292
Profit Before Tax	53,119	48,756	49,188	50,830	47,466	41,904
Net Profit After Tax	38,550	37,827	37,423	38,052	36,805	31,053
Tangible Fixed Assets (Net)	55,804	61,767	68,391	68,148	52,749	53,217
Cumulative Reserve & Surplus	227,946	212,396	197,569	183,186	168,094	154,289
Shareholders' Equity	350,946	335,396	320,569	306,146	291,094	277,288
Dividend Proposed	23%	23%	23%	23%	23%	23%
Return On Paid Up Capital	38.55	37.83	37.42	38.05	36.80	31.05
Book Value Per Share (Tk.)	35.09	33.54	32.06	30.61	29.11	27.73
Earnings Per Share (Tk.)	3.86	3.78	3.74	3.81	3.68	3.11
Market Value Per Share (Tk.)	136.3	146.4	170.5	172.5	121.5	122.2
Price Earnings Ratio (Times)	35.31	38.73	45.59	45.27	33.02	39.29

The company's net turnover for the year 2025 increased by 3.52%. The growth was primarily driven by higher volume. The Tax burden of RFL has increased 33.31% for the year 2025. Higher volume compared to last year, along with an incremental material cost globally and impact from currency devaluation have led to an 3.50% increased cost of goods sold for the year. Despite 3.52% higher turnover, gross profit remained flat due to a 2.37% increase in operating expenses compared to last year. The profit after tax for the year is BDT 3.86 crore. The board of directors has recommended 23% (BDT 10 per share) final cash dividend for the year ended 30th June 2025, to be approved at the ensuing 45th annual general meeting.

d) Comparison of financial performance with the peer industry scenario (Light Engineering):

As per Dhaka Stock Exchange (DSE) industry category light engineering includes steel, auto, ispat & cable etc. RFL is the only listed manufacturing company producing tube well, irrigation pump and agricultural spares in Bangladesh. Also, the nature of the business is different from the other peer industries products and hence it is not feasible to compare the financial position and cash flow with peer companies directly.



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E) Financial and economic scenario of the country and the globe economy

Bangladesh Economic Outlook for 2024-25:

As of 2024-25, Bangladesh's economy faces both opportunities and challenges. Key aspects include:

GDP Growth: Bangladesh has maintained solid growth rates in recent years, but challenges such as inflation, global supply chain disruptions, and the impacts of climate change continue to influence its economic trajectory. Growth for 2025 is expected to remain positive, though perhaps lower than the 7% rates seen in the past decade.

Inflation: Inflation remains a concern, particularly due to higher food prices and energy costs. The government and central bank are focusing on managing inflation through monetary policy adjustments and subsidies.

Infrastructure and Investment: Bangladesh is prioritizing infrastructure development, including energy and transport projects. The Chinese-backed Belt and Road Initiative (BRI) is also significant in shaping the country's infrastructure landscape. Foreign direct investment (FDI) continues to grow, but political uncertainties could be a hindrance.

Social and Environmental Issues: Bangladesh is facing environmental challenges, including flooding, cyclones, and the impacts of climate change, which can strain the economy and result in significant displacement.

IFRS Sustainability Disclosure Standards: IFRS Sustainability Disclosure Standards were issued in June 2023 by International Sustainability Standards Board (ISSB), which governments around the world are implementing on a mandatory basis and already adopted by Bangladesh Bank.

Global Economic Outlook for 2025:

The global economy in 2025 will be influenced by several key factors:

Post-Pandemic Recovery: Many economies, especially advanced ones, have entered a phase of post-pandemic recovery. However, some developing economies, especially in Africa and parts of Asia, still face growth challenges and inequality.

Inflation and Interest Rates: Major central banks, including the US Federal Reserve, European Central Bank, and others, have been raising interest rates to control inflation. In 2025, it is expected that central banks will be more cautious, with a focus on maintaining price stability while supporting growth.

Global Trade and Geopolitics: The geopolitical tensions (e.g., US-China relations, Russia-Ukraine conflict) continue to disrupt trade patterns. The energy markets remain volatile, particularly due to geopolitical risks.

Climate Change and Sustainability: The global focus on climate change mitigation will continue to shape both policy and investment decisions. There is a rising push toward green technologies, sustainability efforts, and reducing carbon footprints, but the transition could disrupt traditional industries, particularly fossil fuel-based economies.

Technological Innovation: The adoption of AI, automation, and digital transformation is reshaping industries. While these innovations offer new growth opportunities, they also create

challenges related to workforce displacement and technological divides.

In conclusion, 2024-25 is likely to be a financial year of continued recovery for many regions, tempered by challenges like inflation, geopolitical tensions, and environmental risks. Bangladesh's economy will likely continue its growth path, though risks from global factors and domestic issues such as political stability and inflation management remain key concerns.

F) Risks and concerns issues related to the financial statements

The company has a series of policies, practices and controls in place in relation to the financial reporting and consolidation process, which are designed to address key financial reporting risks, including risks arising from changes in the business or accounting standards. The finance director is required to confirm annually that all information relevant to the company audit has been provided to the board of directors through the audit committee and that reasonable steps have been taken to ensure full disclosure in response to requests for information from the external auditor. In addition, it is standard practice for the finance director to fully review account reconciliations on a bi-annual basis. The effectiveness of the company's financial reporting controls is assessed through self-certification as part of the control navigator exercise described earlier. The integrity of the company's public financial reporting is further supported by several processes and steps to provide assurance over the completeness and accuracy of the content including review and recommendation by the audit committee and review and approval by the board.

G) Future plan or projection or forecasts

A company operations plan is inextricably linked to the team and management plan sections. The engine that drives the business machine is the operation plan. When operations and management expanded their production lines to enhance capacity within the factory premises a few years ago, an operation plan became effective. It is now imperative to ramp up production and sales within the existing production capability. We are attempting to expand our business both locally and globally in response to client demand. The operational units are working on it and examining the potential locations. The R&D team is working hard, and newer products will be introduced to company's portfolio in the coming days. Newer export regions are being explored in order to increase export earnings.

H) Related party transactions

The business related party transaction as well as vendors payment of the company is being made based on the business principles and as per international accounting standard IAS. During the year under review, the standard, nature and the manner of related party transactions in the ordinary course of business carried out arm's length basis at commercial rates with its related parties were reflected transparently in the financial statements.

Mr. Rathendra Nath Paul
Managing Director
Rangpur Foundry Limited

26th October 2025
Dhaka, Bangladesh



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STATEMENT OF CORPORATE GOVERNANCE

(as on 30 June, 2025)

Rangpur Foundry Limited believes that corporate governance is the combination of rules, processes and laws by which businesses are operated, regulated and controlled. The term includes the internal and external factors that affect the interests of a company's stakeholders, including shareholders, customers, suppliers, government regulators and management.

Board Composition

The board of directors of the company is five (5) including Chairman, Managing Director, Director, Nominee Director and Independent Director.

Roles and Responsibilities of the Board

The board of directors ensures the company has sufficient, well-managed resources in its operation, helping it set broad goals and supporting the executive team's responsibilities, concentration of shareholding among the board members.

Qualification of Independent Director

The Independent Director is knowledgeable and he can ensure compliance with financial laws, regulatory requirements and corporate laws. The qualification of Independent director is shown in Director's Profile.

Appointment of Independent Director

The appointment criteria for Independent Director has been followed according to the status of compliance of the CGC, 2018 imposed by Bangladesh Securities and Exchange Commissions and it has been disclosed in the annual report (Annexure-C). BSEC's directive regarding appointment of female Independent Director in the company is under process and shall be completed within timely manner.

Written policy for Induction of Directors

The induction of directors refers to the process of introducing newly appointed board members and their roles and responsibilities within the company or organization. This process typically aims to equip directors with the knowledge and tools needed to effectively contribute to the governance and strategic direction of the organization. A comprehensive director induction program usually includes:

- Introduction to the Company
- Governance and Legal Responsibilities
- Board Processes and Policies
- Strategic and Financial Insights
- Ongoing Education and Support

Induction ensures that directors are well-prepared to make informed decisions and contribute meaningfully to the company's success and sustainability. A written policy on induction of directors have been maintained by the company for newly appointed directors.

CEO/MD's Evaluation

Performance of a CEO/MD is the performance of the company. Therefore, the Board meets once in a year with MD on company's performance evaluation. This evaluation reflects MD's performance as a whole.

Transparent Board Nomination and Election Process

The company have a Nomination and Remuneration Committee (NRC) for transparent Board Nomination and Election Process.

Findings in Auditors' Report

M/s. M. J. Abedin & Co., Chartered Accountant was the auditor of the company for FY 2024-25. They have placed there report and no adverse remarks found in the Auditor's Report.

Payment to vendors on time

RFL has regularly paying its vendors payment within the time frame. No major claim found unpaid during this period.

Meeting of the Board of Directors

The Company conducted its Board Meeting and recorded the minutes of the meeting as well as keep required books and records as per provisions of Bangladesh Secretarial Standard (BSS).

Code of Conduct of the Chairperson, other Board member and CEO

The Board of Directors laid down a code of conduct of the Chairperson, other Board member and CEO as per relevant provision. The written code of conduct has been published in this annual report.

Secretarial Standard

The company maintains the Secretarial Standards on meetings of the Board of Directors, Members (shareholders), Minutes, Dividend and others applicable standard as issued by the Institute of Chartered Secretaries of Bangladesh. A partly qualified Chartered Secretary is in charge of maintaining of the Secretarial Standard.

MD/CEO, CFO, HIAC and CS.

The Board of Directors appointed Managing Director, Chief Financial Officer, Head of Internal Audit and Company Secretary. The Board also clearly defines respective roles, responsibilities and duties of them. The Managing Director or CEO does not hold same position in any other listed company.

Audit Committee

For ensuring good governance in the Company, an audit committee has been formed and it is full functional. The audit committee composed of three (3) member of the Board of Directors and Chairperson of the Audit Committee is Independent Director of the Company.

Roles & Responsibility of Company Secretary & HIAC

The Company Secretary of RFL is highly educated along with professional qualification and vast experience in the compliance issues. He has only responsible person for compliance and regulatory affairs management in the company. The role and responsibilities of Head of Internal Audit includes ensuring internal control.



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QUALITY POLICY

IT IS THE POLICY OF RANGPUR FOUNDRY LTD, TO MARKET PRODUCTS OF CONSISTENT QUALITY AT HOME & ABROAD AS PER WORLD STANDARDS PRODUCED IN ACCORDANCE WITH GOOD MANUFACTURING PRACTICES IN STATE OF THE ART PLANTS & PROCESSES, ALL RFL HOUSEWARE FACTORIES ARE COMPLIANT WITH EVERY ESTABLISHED GOVERNMENT SAFETY PROTOCOL, AND MORE. A SAFE AND ENVIRONMENT-FRIENDLY APPROACH IS AN ABSOLUTE AT EVERY RFL HOUSEWARE FACTORY AND ALL PERSONNEL ARE TRAINED TO ADHERE TO SPECIFIC SAFETY MEASURES THAT ARE UPHELD AT ALL TIMES. RFL HOUSEWARE CONSIDERS IT IMPERATIVE TO ALWAYS APPLY THE SAFE AND GREEN APPROACH TO PRODUCTION AND IT REMAINS THE FIRST PRIORITY DURING ANY PRODUCTION STAGE.

REL HAVE ADOPTED ISO 9001 AS THE MODEL FOR THEIR QUALITY MANAGEMENT SYSTEM. ACCORDINGLY A DOCUMENTED SYSTEM OF PROCEDURES AND INSTRUCTIONS HAVE BEEN ESTABLISHED THROUGHOUT THE ORGANISATION DEFINING BUSINESS PROCESSES, RESPONSIBILITIES AND AUTHORITIES.

MANAGEMENT IS COMMITTED TO PROVIDING THE RESOURCES AND CREATING AN ENVIRONMENT IN WHICH EACH EMPLOYEE CAN CONTRIBUTE HIS/HER SKILL, TALANT AND IDEAS IN A NEVERENDING PROCESS OF IMPROVEMENT AND INNOVATION IN ALL ASPECTS OF BUSINESS.

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Anjal
Chief Executive





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ESG & SUSTAINABILITY STRATEGY

PRAN-RFL Group's overall sustainability strategy was launched as part of its Sustainability 2.0 agenda in 2023. This framework is grounded in the company's purpose to empower the world with essential innovations to thrive and is inspired by the United Nations Sustainable Development Goals (UN SDGs). As a part of the PRAN-RFL Group, Rangpur Foundry Limited also follows the Group Sustainability Strategy.

The core mission is to alleviate poverty through empowerment, believing that long-term value is created through organizational vitality, innovation, and connection with employees, communities, consumers, and customers.

SUSTAINABLE DEVELOPMENT GOALS





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The comprehensive strategy focuses on addressing high-priority sustainability issues and is built upon eight interconnected pillars that drive investment and roadmap decisions across the Environmental, Social, and Governance (ESG) spectrum:

Environment Stewardship Pillars

This section focuses on preserving and conserving the environment, emphasizing sustainable agriculture and manufacturing centered on a Net-Zero target.

Pillar	2030 Goals	Key Actions
1. Product Sustainability	Sustain Market Leadership Build a Portfolio that Benefits Everyone, from Supplier to Consumer Investing in technologies that benefit all stakeholders.	Build robust businesses anchored on strong growth platforms and a future-ready portfolio. Invest in technology and businesses that are profitable, ethical, and provide multi-tier benefits.
2. Resilient Agriculture	100% of the 100,000+ farmers will be integrated and trained in climate-friendly and regenerative agriculture techniques. Be 90% locally dependent on agri-product and dairy ingredients.	Promote climate-smart farming and capacity-building initiatives. Aim for zero deforestation and conversion on key commodities by 2030.
3. Packaging Sustainability	20% of plastic packaging to be from recycled products. 30% recycling of all plastic waste produced during manufacturing within premises. 100% increase in the capacity of the plastic recycling plant.	Invest in sustainable refilling and recycling solutions. Initiate providing recycling and circular economy technology for external businesses.
4. Water Stewardship	30% reduction in Specific Water Consumption across all factories. 10% improvement in Crop Water Use Efficiency.	Scale-up Water Recycling and Reuse Potential Equivalent to Net Water Consumption from operations (including RO and Rainwater Harvesting technologies).
5. Energy Stewardship	20% reduction in energy usage subject to operational scaling up. 25% of energy consumed in 2030 by factories to be from renewable sources.	Invest in enhancing operational efficiencies. Invest in renewable energy technology and production for internal and external use, aiming to make it affordable and self-sufficient in Bangladesh.

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ENVIRONMENTAL





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People & Society Pillars

This section focuses on thriving people and society, covering human capital development, equal opportunity, and community support.

Pillar	2030 Goals	Key Actions
6. Workforce of Tomorrow (Human Rights)	Ensure 100% continued compliance with Labor Laws and UN SDGs, and awareness with trainings. Maintain Strategic Partnerships with NGOs/development sectors for meaningful human rights initiatives.	Identify and implement core policies for employees, workers, and suppliers, drawn from the Bill of Human Rights and ILO Core Conventions.
7. Diversity & Inclusion	Ensure 100% continued compliance for equal pay for equal work across all stakeholders (farmers, suppliers, manufacturing, leadership, and sales).	Enhance inclusiveness in the agribusiness sector by lifting incomes and skills of farmers, particularly women. Create job opportunities that foster gender diversity and empower individuals through skill development.
8. Giving Back	Address Key Social and Community Needs Create Meaningful Partnerships Climate Awareness and Action	Invest in Education, Healthcare, Community Development, and Environment, including disaster support and climate awareness. Foster partnerships with NGOs and civil societies to achieve SDGs. Build platforms to engage in dialogues and awareness initiatives for potential solutions on climate and instigate action.



Governance Principles

The entire sustainability strategy is underpinned by a commitment to Governance Principles for Business and Leadership. This involves:

- **Governing Policies & Philosophy:** Anchored on the values of trusteeship, transparency, ethical corporate citizenship, empowerment, and accountability.
- **Sustainability Steering Committee:** Responsible for reviewing policy implementation and progress against the agreed roadmap.
- **Value Chain Management & Framework:** Ensuring sustainability principles are embedded in business strategies and execution plans for superior Triple Bottom Line performance.
- **Stakeholder Engagement:** Actively engaging with a diverse ecosystem of stakeholders, including investors, customers, and communities, to inform strategy and value creation.



This strategic framework guides PRAN-RFL Group's operations to ensure resilience, drive growth, and maximize collective impact across all its businesses.



CODE OF CONDUCT

For Board Members
adopted by Rangpur Foundry Limited

The Board of Directors has adopted the following ethics policy for its Chairman, Board members and Managing Director based on the recommendation of the Nomination and Remuneration Committee (NRC). This policy is intended to provide guidance with ethical issues and a mechanism for addressing unethical conduct.

The Board of Directors (the "Board") has adopted the following Code of Business Conduct and Ethics (the "Code ") for directors of the Company including Chairman and Managing Director. This Code is intended to focus the Board and each member of the board on areas of ethical risk, provide guidance to directors to help them recognize and deal with ethical issues, provide mechanisms to report unethical conduct, and help foster a culture of honesty and accountability. Each director and other top executive must comply with the letter and spirit of this Code.

No code or policy can anticipate every situation that may arise. Accordingly, this Code is intended to serve as a source of guiding principles for directors. Directors are encouraged to bring questions about particular circumstances that may implicate one or more of the provisions of this Code to the attention of the Chairman of the Audit Committee, who may consult with inside or outside legal counsel as appropriate.

Directors who also serve as officers of the Company should read this Code in conjunction with the Company's Employee Manual and the Employee Code of Conduct.

1) RESPONSIBILITY OF CHAIRMAN, BOARD MEMBER & MD:

The Board represents the interests of stockholders, as owners of a corporation, in optimizing long-term value by overseeing management performance on the stockholders' behalf. The Board's responsibilities in performing this oversight function include a duty of care and a duty of loyalty.

A director's duty of care refers to the responsibility to exercise appropriate diligence in overseeing the management of the Company, making decisions and taking other actions. In meeting the duty of care, directors are expected to:

- Attendance and participation in board and committee meetings: Personal participation is essential. Directors may not vote or participate by proxy.
- Remain properly informed about the corporation's business and affairs. Directors should review and devote appropriate time to study board materials.
- Reliance on expert knowledge: Incomplete knowledge that makes reliance unwarranted, directors may rely on board committees, management, employees, and professional advisors & experts on the subject.
- Make inquiries. Directors should make inquiries about potential problems that come to their attention and follow up until they are reasonably satisfied that management is

- addressing them appropriately.
- Respond to member inquiries.

A director's duty of loyalty refers to the responsibility to act in good faith and in the Company's best interests, not the interests of the director, a family member or an organization with which the director is affiliated. Directors should not use their positions for personal gain. The duty of loyalty may be relevant in cases of conflict of interest (section B below), and corporate opportunities (section C below).

2) CONFLICT OF INTEREST:

Directors must avoid any conflicts of interest between the director and the Company. Any situation that involves, or may reasonably be expected to involve, a conflict of interest with the Company, should be disclosed promptly to the Chairman of the Board or the Chairman of the Audit Committee.

A "conflict of interest" can occur when a director's personal interest is adverse to - or may appear to be adverse to - the interests of the Company as a whole. Conflicts of interest also arise when a director, or a family member, receives improper personal benefits as a result of his or her position as a director of the Company.

This Code does not attempt to describe all possible conflicts of interest which could develop. Some common conflicts, from which directors must refrain, are mentioned below:

- Relationship of Company with third-parties: Directors may not engage in any conduct or activities that are inconsistent with the Company's best interests or that disrupt or impair the Company's relationship with any person or entity with which the Company has or proposes to enter into a business or contractual relationship.
- Compensation from non-Company sources: Directors may not accept compensation (in any form) for services performed for the Company from any source other than the Company.
- Gifts: Directors and members of their families may not accept gifts from persons or entities who deal with the Company in those cases where any such gift is being made in order to influence the directors' actions as a member of the Board, or where acceptance of the gifts could create the appearance of a conflict of interest.
- Personal use of Company assets: Directors may not use Company assets, labor or information for personal use unless approved by the Chairman of the Audit Committee or as part of a compensation or expense reimbursement program available to all directors.

3) CORPORATE OPPORTUNITIES:

Directors are prohibited from:

- (a) Taking for themselves personally opportunities related to the Company's business;
- (b) using the Company's property, information, or position for personal gain
- (c) competing with the Company for business opportunities, provided,



However, if the Company's disinterested directors determine that the Company will not pursue an opportunity that relates to the Company's business, a director may do so.

4) COMPLIANCE WITH LAWS RULES AND REGULATIONS; FAIR DEALINGS:

Directors shall comply, and oversee compliance by employees, officers and other directors, with laws, rules and regulations applicable to the Company, including insider trading laws. Transactions in Company securities are governed by the Company's Insider Trading Policy. Directors shall oversee fair dealing by employees and officers with the Company's customers, suppliers, competitors and employees.

5) ENCOURAGING THE REPORTING OF ANY ILLEGAL OR UNETHICAL BEHAVIOR:

Directors should promote ethical behavior and take steps to ensure the Company:

- a. encourages employees to talk to supervisors, managers and other appropriate personnel when in doubt about the best course of action in a particular situation;
- b. encourages employees to report violations of laws, rules, regulations or the Company's Employee Handbook/Employee Code of Conduct to appropriate personnel; and
- c. informs employees that the Company will not allow retaliation for reports made in good faith.

6) PROFESSIONAL CONDUCT:

Board Members must conduct all dealings with vendors and employees with honesty and fairness, and safeguard information that belongs to the association.

(a) Confidentiality of Information: Board Members are responsible for protecting the association's confidential information. As such they may not use confidential information for the benefit of themselves or their relatives. Except when disclosure is duly authorized or legally mandated, no director or aboard member may disclose confidential information. Confidential information includes, without limitation:

- b private personal information of fellow directors and board members,
- c private personnel information of the association's employees, disciplinary actions against members of the association,
- a assessment collection information against members of the association, Legal disputes in which the association is or may be involved--directors may not discuss such matters with persons not on the board without the prior approval of the association's general counsel. Failure to follow these restrictions could constitute a breach of the attorney- client privilege and loss of confidential information.
- a Directors should maintain the confidentiality of information entrusted to them by the Company and any other confidential information about the Company that comes to them, from whatever source, in their capacity as a director, except when disclosure is authorized or legally mandated. For purposes of this Code, "confidential information" includes all non-public information relating to the Company.

(b) Accuracy of Information: Board Members may not knowingly misrepresent facts. All association data, records and reports must be accurate and truthful and prepared in a proper manner.

(c) Interaction with Employees: To ensure efficient management operations, avoid conflicting instructions from the board to management and avoid potential liability, Board Members shall observe the following guidelines:

- i . The president of the board shall serve as liaison between the board and management and provide direction on day to day matters.
 - ii . Except for the president, Board Members may not give direction to management, employees or vendors.
 - iii. Directors may not contact management after hours unless there is an emergency representing a threat of harm to persons or property.
 - iv. If directors or board members are contacted by employees with complaints, the employees shall be instructed to contact management or the board as a whole.
 - v. No director may threaten or retaliate against an employee who brings information to the board regarding improper actions of a director or board member.
- Directors and board members are prohibited from harassing or threatening employees, vendors, directors, board members, and owners, whether verbally, physically or otherwise.

d. Professional Behavior: Directors and board members are obligated to act with proper decorum. Although they may disagree with the opinions of others on the board, they must act with respect and dignity and not make personal attacks on others. Accordingly, directors and board members must focus on issues, not personalities and conduct themselves with courtesy toward each other and toward employees, managing agents, vendors and members of the association. Directors shall act in accordance with board decisions and shall not act unilaterally or contrary to the board's decisions.

7) SAFEGUARDING OF COMPANY'S ASSET AND FINANCIAL REPORTING:

- a. The Board and its other members of the company shall be responsible to protect company's assets. It is the responsibility of each member including the Chairman and Managing Director to ensure and to prohibit un-authorized or illegal uses of any of its property whether tangible, intangible, fixed or intellectual by any of the members. The board shall ensure the proper utilization of the asset for the benefit of all the stakeholders and take appropriate measure for optimum utilization avoiding any misuses.
- b. The preparation of financial statements, compilation of financial records, business records and other financial reporting must be done in line with the national laws, rules and regulations as prescribed by the regulatory authority of the company. Internationally accepted accounting principles must be followed as applicable.

8) WORKING ENVIRONMENT:

The Board Members and Managing Director are committed to ensure safe working environment for each and every staff of the company without any discrimination. Best practices regarding safe and sound working environment shall be followed to enhance productivity within the employee and to develop good culture. Safety rules for all establishment shall be practiced and the Board shall ensure as well through its internal control policy.



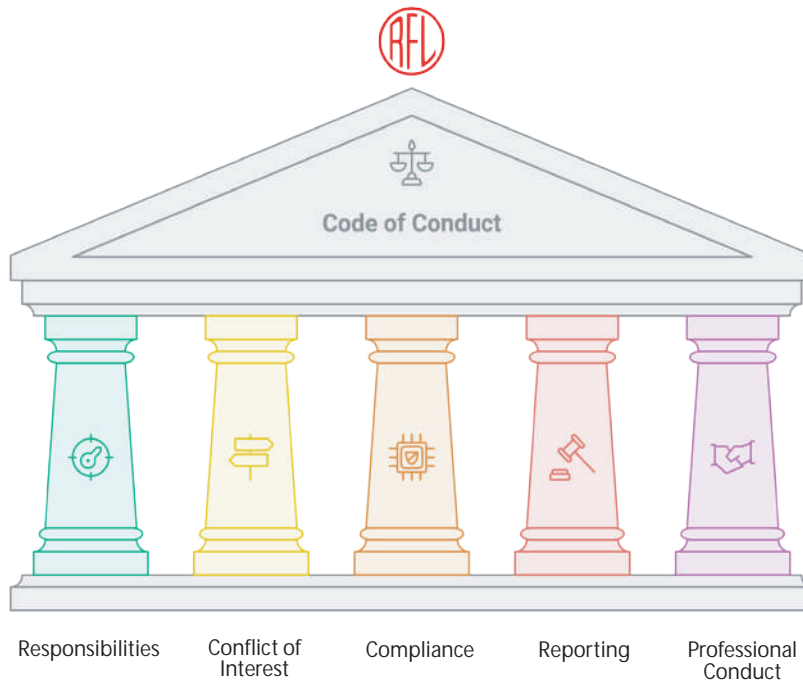
9) AMENDMENTS TO THE CODE:

The provisions of this Code can be amended / modified by the Board of Directors of the Company from time to time as per recommendation of the NRC and all such amendments / modifications shall take effect from the date stated therein. NRC shall review all the code as and when necessary or any direction from the regulators.

10) COMPLIANCE PROCEDURE:

Directors should communicate any suspected violations of this Code promptly to the Chairman of the Board or the Chairman of the Audit Committee. Violations will be investigated by the Board or by a person or persons designated by the Board and appropriate action will be taken in the event of any violations of the Code.

Any waivers of this Code may only be granted by the Board or the Audit Committee after disclosure of all material facts by the director seeking the waiver. Waivers will only be granted in exigent circumstances and will be disclosed promptly to stockholders.





DIVIDEND DISTRIBUTION POLICY

1.00 INTRODUCTION

This Dividend Distribution Policy has been prepared in compliance with the Directive No. BSEC/CMRRCD/2021-386/03 dated 14 January, 2021 of the Bangladesh Securities and Exchange Commission (BSEC) regarding dividend declaration, pay off, disbursement and compliance. The policy shall not be the alternative to the decision of the Board of Directors rather than elaboration of the recommendation by the board on fixing the appropriate and prudent dividend amount for its Shareholders.

2.00 DEFINITIONS

- "the Act" means Companies Act 1994
- "the Company" means Rangpur Foundry Limited
- "AGM" means Annual General Meeting
- "Board" means Board of Directors of Rangpur Foundry Limited
- "Directive" means Directions from BSEC from time to time on dividend policy.
- "Shareholders" means Members whose name is registered in the Member's Register of the Company.
- "Shares" means Ordinary Equity Shares.
- "Listing Regulation" means Stock Exchange Listing regulation 2015
- "MOA" means Memorandum & Articles of Association
- "Policy" means dividend declaration policy of the company

3.00 DIVIDEND

Dividend is the share of the profit that a Company decides to distribute among its Shareholders in proportion to the amount paid-up on shares they hold in the form of Cash and/or Stock (Bonus).

The profits earned by the Company can either be retained in the business or can be distributed among the Shareholders as

Forms of Dividend

The Act deals with two types of dividend - Interim and Final.

- Interim dividend is a dividend payment made before a company's annual general meeting (AGM) and the release of final financial statements. This declared dividend usually accompanies the company's interim financial statements.
- Final dividend refers to the dividend declared by a company's board of directors after the company has issued its full-year financial statements. The final dividend payment is a fixed amount per share of common stock, and is typically made known to the public during the annual shareholders' meeting.

4.00 Dividend Declaration

Subject to the provisions of the Act and MOA of the company, dividend shall be declared by the company:

- a. In its general meeting
- b. The amount shall not exceed the recommendation.
- c. From its profits for the year for which the dividend is to be paid after setting off carried over previous losses and

- d. depreciation not provided in the previous year(s);or
- d. From undistributed profit of the previous financial years after providing for depreciation in accordance with law and are still remaining undistributed; or
- e. Out of c & d both

Before declaration of dividend, the Company may transfer a portion of its profits to reserves as may be considered appropriate by the Board at its discretion. In the event of inadequacy or absence of profits in any financial year, the Company may declare dividend out of free reserves subject to the compliance with the prevailing Act and Rules.

5.00 Factors Governing Declaration of Dividend

5.01 External Factors:

- The Board shall consider the restrictions, if any, imposed by the Act, other applicable laws and directives with regard to declaration of dividend in order to ensure compliance.
- The Board shall evaluate the market trends in terms of technological changes mandating investments, competition impacting profits, etc., which may require by the Company to conserve resources.
- The Board shall endeavor to retain a larger portion of profits to build up reserves, in case of adverse economic scenario.
- Any tax deduction at source may have impact on the decision at the time of dividend declaration due to any changes in Income Tax Ordinance 1984.
- Other factors beyond control of the Management like natural calamities, fire, etc. effecting operations of the Company may impact the decision with regard to dividend declaration.

5.02 Internal Factors:

- Profitability of the current year
- Availability and Liquidity of Funds
- Capital Expenditure needs for the existing businesses
- Expansion/Modernization of the business
- Additional investments in subsidiaries/associates of the Company
- Cost of raising funds from alternate sources and cost of debt.
- Funds for meeting contingent liabilities
- Mergers and Acquisition process
- Any other factor as deemed appropriate by the Board.

Apart from the above factors, the Board also considers past dividend history and sense of shareholders' expectations while determining the rate of dividend. The Board may additionally recommend special dividend in special circumstances.

6.00 Financial Parameters for Declaring Dividend

The Company is committed to deliver sustainable value to its stakeholders. The Company shall strive to distribute an optimal and appropriate level of the profits among the shareholders in the form



of dividend. To keep investment attractive and to ensure capital appreciation for the shareholders, the Company shall also endeavor to provide consistent return over a period of time. While deciding on the dividend, micro and macroeconomic parameters for the country in general and the Company in particular shall also be considered. Taking into consideration the aforementioned factors, the Board shall endeavor to maintain a dividend pay-out.

7.00 Utilization of Retained Earnings

Subject to the provisions of the Act and other applicable laws, retained earnings may be utilized as under:

- Issue of fully paid-up bonus shares
- Declaration of dividend-Interim or Final
- Expanding internal resources
- Funding for capital expenditure/expansion plans/acquisition;
- Repayment of debt
- Any other permitted use as may be decided by the Board.

8.00 Classes of Shares

The Company has only Equity Shares. No privilege amongst Equity Shareholders of the Company has been made with respect to dividend distribution.

9.00 Conditions Impacting Dividend Payment

Given here in below are some of the circumstances in which shareholders of the Company may or may not expect dividend pay-out:

Expect Dividend:

- Adequate profits and liquidity
- Accumulated profits not warranted for immediate business needs.

Not Expect Dividend:

- Non availability of profits for dividend distribution
- Funds available for dividend but need to be conserved due to:
- Business needs;
- Adverse economic /market scenario expected in near future;
- Augmenting internal resources.

10.00 Disclosure

This Dividend Distribution Policy shall be disclosed in the Annual Report of the Company and on the Company's website www.rangpurfoundry.com.

If the Company proposes to declare dividend on the basis of any additional parameters apart from those mentioned in the Policy or proposes to change the parameters contained in this Policy, it shall disclose such changes along with the rationale for the same in the Annual Report and on the website.

11.00 Effective Date

This Policy has been approved by the Board of Directors of the Company at its meeting held on 28th December, 2021 and shall be effective and applicable for dividend, if any.

12.00 Review/Amendment

The Board may amend, abrogate, modify or revise any or all provisions of this Policy. However, amendments in the Act or in the Listing Regulations shall be binding even if not incorporated in this Policy.

On behalf of the Board of
Rangpur Foundry Limited

Mr. Ahsan Khan Chowdhury
Chairman



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CERTIFICATE ON COMPLIANCE

Annexure - B

SARashid & Associates (Chartered Secretaries)

Noakhali Tower (12th Floor, 13-D)
55/B Purana Paltan, Dhaka-1000, Bangladesh
Phone: +88 02 22 33 83 847, +88 01 755 944 966
Email: sarashid12000@yahoo.com, sarashidnasso@gmail.com

S. Abdur Rashid FCS
MBS, MBA (Finance), PGDHRM, LLB, FIPM
Chartered Secretary in Practice
Private Practice Certificate No.: 003

Report to the Shareholders of Rangpur Foundry Limited on Compliance on the Corporate Governance Code

We have examined the compliance status to the Corporate Governance Code by Rangpur Foundry Limited for the year ended on 30 June 2025. This Code relates to the Notification No. BSEC/CMRRCD/2006-158/207/Admin/80 dated 03 June 2018 of the Bangladesh Securities and Exchange Commission.

Such compliance with the Corporate Governance Code is the responsibility of the Company. Our examination was limited to the procedures and implementation thereof as adopted by the Management in ensuring compliance to the conditions of the Corporate Governance Code.

This is a scrutiny and verification and an independent audit on compliance of the conditions of the Corporate Governance Code as well as the provisions of relevant Bangladesh Secretarial Standards (BSS) as adopted by Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this Corporate Governance Code.

We state that we have obtained all the information and explanations, which we have required, and after due scrutiny and verification thereof, we report that, in our opinion:

- The Company has complied with the conditions of the Corporate Governance Code as stipulated in the above mentioned Corporate Governance Code issued by the Commission except as stated in the remarks column of the Statement on Status of Compliance prepared by the Directors of the Company;
- The Company has complied with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) as required by this Code;
- Proper books and records have been kept by the company as required under the Companies Act 1994, the securities laws and other relevant laws;
and
- The Governance of the Company is satisfactory.

Place: Dhaka
Dated: 01 December 2025



For SARashid
S ARashid & Associates

S. Abdur Rashid FCS
Chartered Secretary in Practice



CHECKLIST ON CORPORATE GOVERNANCE CODE

Status of Compliance with the conditions imposed by the Securities and Exchange Commission Notification No. BSEC / CMRRCD/2006-158/207/Admin /80, dated 03 June, 2018 issued under section 2CC of the Securities and Exchange Ordinance, 1969:
(Report under Condition No. 9)

Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
1	Board of Directors:			
1(1)	Board's Size (Number of Board members to be 5-20)	✓		
1(2)	Independent Directors:			
1(2) (a)	At least 2 (two) directors or one-fifth (1/5) of the total number of directors in the company's Board, whichever is higher, shall be independent directors; any fraction shall be considered to the next integer or whole number for calculating number of independent director(s); Provided that the Board shall appoint at least 1 (one) female independent director in the Board of Directors of the company;	✓		Mr. Abu Taher Chowdhury & Mrs. Zakia Sultana has been appointed as Independent Directors of the company for upcoming 03 years dated on 06.10.2025 (this appointment will be approved by shareholders in upcoming annual General Meeting)
1(2) (b) (i)	Who either does not hold any share in the company or holds less than one percent (1%) shares of total paid-up shares of the Company;	✓		
1(2) (b) (ii)	Who is not a sponsor of the company and is not connected with the company's any sponsor or director or nominated director or shareholder of the company or any of its associates, sister concerns, subsidiaries and parents or holding entities who holds one percent (1%) or more shares of the total paid-up shares of the company on the basis family relationship and his or her family members also shall not hold above mentioned shares in the company.	✓		
1(2) (b) (iii)	Who has not been an executive of the company in immediately preceding 2 (two) financial years;	✓		
1(2) (b) (iv)	Who does not have any other relationship, whether pecuniary or otherwise, with the company or its subsidiary or associated companies;	✓		
1(2) (b) (v)	Who is not a member or TREC (Trading Right Entitlement Certificate) holder, director, or officer of any stock exchange;	✓		
1(2) (b) (vi)	Who is not a shareholder, director excepting independent director or officer of any member or TREC holder or stock exchange or an intermediary of the capital market;	✓		
1(2) (b) (vii)	Who is not a partner or an executive or was not a partner or an executive during the preceding 3(three) years of the concerned company's statutory audit firm or audit firm engaged in internal audit services or audit firm conducting special audit or professional certifying compliance of this code;	✓		
1(2) (b) (viii)	Who is not an independent director in more than 5(five) listed companies;	✓		
1(2) (b) (ix)	who has not been reported as a defaulter in the latest Credit Information Bureau (CIB) report of Bangladesh Bank for nonpayment of any loan or advance or obligation to a bank or a financial institution; and	✓		
1(2) (b) (x)	Who has not been convicted for a criminal offence involving moral turpitude.	✓		
1(2) (c)	The Independent Director's shall be appointed by the board of directors and approved by the shareholders in the Annual General Meeting (AGM): Provided that the Board shall appoint the independent director, subject to prior consent of the Commission, after due consideration of recommendation of the Nomination and Remuneration Committee (NRC) of the company;	✓		



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(2)(d)	The post of independent director(s) cannot remain vacant for more than 90 (ninety) days.	✓		
1(2)(e)	The tenure of office of an independent director shall be for a period of 3 (three) years, which may be extended for 1 (one) term only;	✓		
1(3)	Qualification of Independent Director			
1(3)(a)	Independent Director shall be a knowledgeable individual with integrity who is able to ensure compliance with financial, regulatory and corporate laws and can make meaningful contribution to business.	✓		
1(3)(b)(i)	Business Leader who is or was a promoter or director of an unlisted company having minimum paid-up capital of Tk.100.00 million or any listed company or a member of any national or international chamber of commerce or registered business association; or			N/A
1(3)(b)(ii)	Corporate Leader who is or was a top-level executive not lower than Chief Executive Officer or Managing Director or Deputy Managing Director or Chief Financial Officer or Head of Finance or Accounts or Company Secretary or Head of Internal Audit and Compliance or Head of Legal Service or a candidate with equivalent position of an unlisted company having minimum paid up capital of Tk. 100.00 million or of a listed company;			N/A
1(3)(b)(iii)	Former or existing official of government or statutory or autonomous or regulatory body in the position not below 5th Grade of the national pay scale, who has at least educational background of bachelor degree in economics or commerce or business or Law ; Provided that in case of appointment of existing official as independent director, it requires clearance from the organization where he or she is in service; or	✓		Mr. Abu Taher Chowdhury & Mrs. Zakia Sultana are former govt. official and Retired as member of NBR
1(3)(b)(iv)	University Teacher who has educational background in Economics or Commerce or Business Studies or Law ;			N/A
1(3)(b)(v)	Professional who is or was an advocate practicing at least in the High Court Division of Bangladesh Supreme Court or a Chartered Accountant or Cost and Management Accountant or Chartered Financial Analyst or Chartered Certified Accountant or Certified Public Accountant or Chartered Management Accountant or Chartered Secretary or equivalent qualification;			N/A
1(3)(c)	The Independent Director(s) shall have at least 10 (ten) years' experience in any field mentioned in clause (b);	✓		
1(3)(d)	In special cases, the above qualifications or experience may be relaxed subject to prior approval of the Commission.	✓		Prior approval of BSEC regarding qualification of both Independent Directors have been obtained.
1(4)	Duality of Chairperson of the Board of Director and Managing Director or Chief Executive Officer			
1(4)(a)	The positions of the Chairperson of the Board and Managing Director (MD) and / or Chief Executive Officer (CEO) of the Company shall be filled by different individuals;	✓		
1(4)(b)	The Managing Director (MD) and / or Chief Executive Officer (CEO) of a listed company shall not hold the same position in another listed company;	✓		
1(4)(c)	The Chairperson of the Board shall be elected from among the non-executive directors of the company;	✓		
1(4)(d)	The Board shall clearly define respective roles and responsibilities of the chairperson and the Managing Director and/or Chief Executive Officer;	✓		



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(4)(e)	In the absence of the Chairperson of the Board, the remaining members may elect one of themselves from non-executive directors as Chairperson for that particular Board's meeting; the reason of absence of the regular Chairperson shall be duly recorded in the minutes.			N/A
1(5)	The Director's Report to Shareholders			
1(5) (i)	Industry outlook & possible future developments in the Industry.	✓		
1(5) (ii)	Segment wise performance or product wise performance.	✓		
1(5) (iii)	Risks and concerns including internal and external risk factors, threat to sustainability and negative impact on environment, if any;	✓		
1(5) (iv)	A Discussion on Cost of Goods Sold, Gross Profit Margin and Net profit Margin, where applicable;	✓		
1(5) (v)	A Discussion on continuity of any Extra-Ordinary activities and their implications (gain or loss);			N/A
1(5) (vi)	A detailed discussion on related party transactions along with a statement showing amount, nature of related party, nature of transactions and basis of transactions and basis transactions of all related party transactions;	✓		
1(5) (vii)	A statement Utilization of proceeds raised through Public Offering (IPO), Repeat Public Offering (RPO), Rights share Offer, Direct listing, etc;			N/A
1(5) (viii)	An explanation if the financial results deteriorate after the Company goes for Initial Public Offering (IPO), Repeat Public Offering (RPO), Rights Shares Offer, Direct Listing etc.			N/A
1(5) (ix)	An explanation on any significant variance that occurs between Quarterly Financial Performance and Annual Financial Statements;			N/A
1(5) (x)	A statement of remuneration paid to the Directors including Independent Directors;	✓		
1(5) (xi)	A statement that the financial statements prepared by the management of the issuer company present fairly its state of affairs, the result of its operations, cash flows and changes in equity;	✓		
1(5) (xii)	A statement that proper books of account of the issuer company have been maintained;	✓		
1(5) (xiii)	A statement that appropriate accounting policies have been consistently applied in preparation of the financial statements and that the accounting estimates are based on reasonable and prudent judgment;	✓		
1(5) (xiv)	A statement that International Accounting Standards (IAS) or International Financial Reporting Standards (IFRS), as applicable in Bangladesh, have been followed in preparation of the financial statements and any departure there from has been adequately disclosed;	✓		
1(5) (xv)	A statement that the system of internal control is sound in design and has been effectively implemented and monitored;	✓		
1(5) (xvi)	A statement that minority shareholders have been protected from abusive actions by, or in the interest of, controlling shareholders acting either directly or indirectly and have effective means of redress.	✓		
1(5) (xvii)	A statement that there is no significant doubt upon the issuer company's ability to continue as going concern, that fact along with reasons there of shall be disclosed;	✓		
1(5) (xviii)	As explanation that significant deviations from the last year's operating results of the issuer company shall be highlighted and the reasons thereof shall be explained;			N/A
1(5) (xix)	A statement where key operating and financial data of at least preceding 5 (five) years shall be summarized;	✓		
1(5) (xx)	An explanation on the reasons if the issuer company has not declared dividend (cash or stock) for the year;			N/A
1(5) (xxi)	Board's statement to the effect that no bonus share or stock dividend has been or shall be declared as interim dividend;	✓		



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(5) (xxii)	The total number of Board Meetings held during the year and attendance by each director;	✓		
1(5) (xxiii)	A report on the pattern of shareholding disclosing the aggregate number of shares (along with name-wise details where stated below) held by:			
1(5) (xxiii) (a)	Parent or Subsidiary or Associated Companies and other related parties (name wise details)	✓		
1(5) (xxiii) (b)	Directors, Chief Executive Officer, Company Secretary, Chief Financial Officer, Head of Internal Audit and Compliance their spouses and minor children (name wise details)	✓		
1(5) (xxiii) (c)	Executives	✓		
1(5) (xxiii) (d)	Shareholders holding ten percent (10%) or more voting interest in the company (name wise details).	✓		
1(5)(xxiv)	In case of the appointment or reappointment of a director, a disclosure on the following information to the shareholders:			
1(5)(xxiv)(a)	A brief resume of the Director	✓		
1(5)(xxiv)(a)	Nature of his/her expertise in specific functional areas;	✓		
1(5)(xxiv)(b)	Name of the companies in which the person also holds the directorship and the membership of committees of the board.	✓		
1(5)(xxv)	A management's Discussion and Analysis signed by CEO or MD presenting details analysis of the company's position and operations along with brief discussion of changes in financial statements, among others, focusing on:			
1(5)(xxv)(a)	Accounting policies and estimation for preparation of financial statements;	✓		
1(5)(xxv)(b)	Changes in accounting policies and estimation, if any clearly describing the effect on financial performance or results and financial position as well as cash flows in absolute figure for such changes;	✓		
1(5)(xxv)(c)	Comparative analysis (including effects of inflation) of financial performance or results and financial position as well as cash flows for current financial year with immediately preceding five years explaining reasons thereof;	✓		
1(5)(xxv)(d)	Compare such financial performance or results and financial position as well as cash flows with the peer industry scenario;	✓		
1(5)(xxv)(e)	Briefly explain the financial economic scenario of the country and the globe;	✓		
1(5)(xxv)(f)	Risks and concerns issues related to the financial statements, explaining such risk and concerns mitigation plan of the company;	✓		
1(5)(xxv)(g)	Future plan or projection or forecast for company's operation, performance and financial position, with justification thereof, i.e., actual position shall be explained to the shareholders in the next AGM;	✓		
1(5)(xxvi)	Declaration or certification by the CEO and the CFO to the Board as required under condition No. 3(3) shall be disclosed as per Annexure-A.	✓		
1(5)(xxvii)	The report as well as certification regarding compliance of conditions of this code as required under condition 9 shall be disclosed as per Annexure-B and Annexure-C;	✓		
1(5)(xxviii)	The Directors' report to the shareholders does not require to include the business strategy or technical specification related to products or services, which have business confidentiality.	✓		
1(6)	Meetings of the Board of Directors The company shall conduct its board meeting and record the minutes of the meetings as well as keep required books and records in line with the provisions of the relevant Bangladesh Secretarial Standards (BSS) as adopted by the Institute of Chartered Secretaries of Bangladesh (ICSB) in so far as those standards are not inconsistent with any condition of this code	✓		
1(7)	Code of Conduct for the Chairperson, other Board Members and Chief Executive Officer			



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
1(7)(a)	The Board shall lay down a code of conduct based on the recommendation of the Nomination and Remuneration Committee (NRC), for the Chairperson of the Board, other board members and Chief Executive Officer of the Company;	✓		
1(7)(b)	The code of conduct as determined by the NRC shall be posted on the website of the company	✓		
2	Governance of Board of Directors of Subsidiary Company			
2(a)	Provision relating to the composition of the Board of the holding company shall be made applicable to the composition of the Board of the subsidiary company;			N/A
2(b)	At least 1 (one) independent director of the Board of holding company shall be a director on the Board of the subsidiary company;			N/A
2(c)	The minutes of the Board Meeting of the subsidiary company shall be placed for review at the following Board meeting of the holding company;			N/A
2(d)	The minutes of the respective Board Meeting of the holding company shall state that they have reviewed the affairs of the subsidiary company also;			N/A
2 (e)	The Audit Committee of the Company shall also review the financial statements, in particular the investments made by the subsidiary company.			N/A
3	Managing Director (MD) or Chief Executive Officer (CEO), Chief Financial Officer (CFO), Head of Internal Audit and Compliance (HIAC) and Company Secretary (CS)			
3(1)(a)	The Board shall appoint a Managing Director (MD) or Chief Executive Officer (CEO), a Company Secretary (CS), a Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC);	✓		
3(1)(b)	The positions of the Managing Director (MD) or Chief Executive Officer (CEO), a Company Secretary (CS), Chief Financial Officer (CFO) and a Head of Internal Audit and Compliance (HIAC) shall be filled by different individuals;	✓		
3(1)(c)	The MD or CEO, CS, CFO and HIAC of a listed company shall not hold any executive position in any other company at the same time: Provided that CFO or CS of any listed company may be appointed for the same position in any other listed or non-listed company under the same group for reduction of cost or for technical expertise, with prior approval of the Commission: Provided further that the remuneration and perquisites of the said CFO or CS shall be shared by appointing companies proportionately;	✓		
3(1)(d)	The Board shall clearly define respective roles, responsibilities and duties of the CFO, the HIAC and the CS;	✓		
3(1)(e)	The MD or CEO, CS, CFO and HIAC shall not be removed from their position without approval of the Board as well as immediate dissemination to the Commission and Stock Exchange(s).			N/A
3(2)	Requirement to attend Board of Director's Meetings The MD or CEO, CS, CFO and HIAC of the company shall attend the meetings of the Board	✓		
3(3)	Duties of Managing Director (MD) or Chief Executive Officer (CEO) and Chief Financial Officer (CFO)			
3(3)(a)	The MD or CEO and CFO shall certify to the Board that they have reviewed financial statements for the year and that to the best of their knowledge as belief:			
3(3)(a)(i)	These statements do not contain any materially untrue statement or omit any material fact or contain statements that might be misleading	✓		
3(3)(a)(ii)	These statements together present a true and fair view of the Company's affairs and are in compliance with existing accounting standards and applicable laws;	✓		



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
3(3) (b)	The MD or CEO and CFO shall also certify that there are, to the best of knowledge and belief, no transactions entered into by the company during the year which are fraudulent illegal or violation of the code of conduct for the company's Board or its member;	✓		
3(3) (c)	The certification of the MD or CEO and CFO shall be disclosed in the Annual Report.	✓		
4	Board of Director's Committee, For ensuring good governance in the Company, the Board shall have at least following sub-committee:			
4 (i)	Audit Committee;	✓		
4 (ii)	Nomination and Remuneration Committee	✓		
5	Audit Committee-			
5 (1)	Responsibility to the Board of Directors.			
5 (1) (a)	The Company shall have an Audit Committee as a sub-committee of the Board;	✓		
5 (1) (b)	The Audit Committee shall assist the Board of Directors in ensuring that the financial statements reflect true and fair view of the state of affairs of the company and in ensuring a good monitoring system within the business;	✓		
5(1)(c)	The Audit Committee shall be responsible to the Board; the duties of the Audit Committee shall be clearly set forth in writing.	✓		
5(2) (a)	The Audit Committee shall be composed of at least 3 (three) members;	✓		
5 (2) (b)	The Board shall appoint members of the audit committee who shall be non-executive directors of the company excepting Chairperson of the Board and shall include at least 1 (one) Independent Director;	✓		
5 (2) (c)	All members of the audit committee should be "financially literate" and at least (one) member shall have accounting or related financial management background and 10 (ten) years of such experience;	✓		
5 (2) (d)	When the term of service of any Committee member expires or there is any circumstance causing any Committee member to be unable to hold office before expiration of the term of service, thus making the number of the Committee members to be lower than the prescribed number of 3 (three) persons, the Board shall appoint the new Committee member to fill up the vacancy immediately or not later than 60 (sixty) days from the date of vacancy in the Committee to ensure continuity of the performance of work of the Audit Committee;	✓		
5 (2) (e)	The Company Secretary shall act as the Secretary of the Committee.	✓		
5 (2) (f)	The Quorum of the Audit Committee meeting shall not constitute without at least 1 (one) independent director.	✓		
5 (3) (a)	The Board of Directors shall select 1 (one) member of the Audit Committee to be Chairperson of the Audit Committee, who shall be an Independent Director;	✓		
5 (3) (b)	In the absence of the Chairperson of the Audit Committee, the remaining members may elect one of themselves as Chairperson for that particular meeting. In that case there shall be no problem of constitution a quorum as required under condition No. 5(4)(b) and the reason of absence of the regular chairperson shall be duly recorded in the minutes.			N/A
5 (3) (c)	Chairperson of the Audit Committee shall remain present in the Annual General Meeting (AGM)	✓		



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
5 (4) (a)	The Audit Committee shall conduct at least its four meeting in a financial year. Provided that any emergency meeting in addition to regular meeting may be convened at the request of any one of the members of the Committee;	✓		
5 (4) (b)	The quorum of the meeting of the Audit Committee shall be constituted in presence of either two members or two third of the members of the Audit Committee, whichever is higher, where presence of an independent director is a must.	✓		
5 (5)	The Audit Committee shall:			
5 (5) (a)	Oversee the Financial reporting process;	✓		
5 (5) (b)	Monitor choice of accounting policies and principles;	✓		
5 (5) (c)	Monitor Internal Audit and Compliance process to ensure that it is adequately resourced, including approval of the Internal Audit and compliance plan and review of the Internal Audit and Compliance Report;	✓		
5 (5) (d)	Oversee hiring and performance of External auditors.	✓		
5 (5) (e)	Hold meeting with the external or statutory auditors for review of the annual financial statements before submission to the Board for approval or adoption;	✓		
5 (5) (f)	Review along with the management, the annual financial statements before submission to the Board for approval;	✓		
5 (5) (g)	Review along with the management, the quarterly and half yearly financial statements before submission to the board for approval;	✓		
5 (5) (h)	Review the adequacy of internal audit function;	✓		
5 (5) (i)	Review the Management's Discussion and Analysis before disclosing in the annual report;	✓		
5 (5) (j)	Review statement of all related party transactions submitted by the management;	✓		
5 (5) (k)	Review Management Letters or Letter of Internal Control weakness issued by statutory auditors.			N/A
5 (5) (l)	Oversee the determination of audit fees based on scope and magnitude, level of expertise deployed and time required for effective audit and evaluate the performance of external auditors;	✓		
5 (5) (m)	Oversee whether the proceeds raised through Initial Public Offering (IPO) or Repeat Public Offering, or Rights Share Offer have been utilized as per the purpose stated in relevant offer document or prospectus approved by the Commission;			N/A
5 (6) (a)	Reporting of the Audit Committee			
5 (6)	Reporting to the Board of Directors			
5 (6) (a) (i)	The Audit Committee shall report on its activities to the Board.	✓		
5(6)(a)(ii)	The Audit Committee shall immediately report to the Board of Directors on the following findings, if any:			
5(6)(a)(ii)(a)	Report on conflicts of interests;			N/A
5(6)(a)(ii)(b)	Suspected or presumed fraud or irregularity or material defect identified in the internal audit and compliance process or in the financial statements; control system;			N/A
5(6)(a)(ii)(c)	Suspected infringement of laws, regulatory compliance including securities related laws, rules and regulations;			N/A
5(6)(a)(ii)(d)	Any other matter which the Audit Committee deems necessary shall be disclosed to the Board immediately;			N/A
5 (6) (b)	Reporting to the Authorities: If the Audit Committee has reported to the Board about anything which has material impact on the financial condition and results of operation and has discussed with the Board and the management that any rectification is necessary and if the Audit Committee finds that such rectification has been unreasonably ignored, the Audit Committee shall report such finding to the Commission, upon reporting of such matters to the Board for three times or completion of a period of 6 (six) months from the date of first reporting to the Board, whichever is earlier.			N/A



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
5 (7)	Reporting to the Shareholders and General Investors: Report on activities carried out by the Audit Committee, including any report made to the Board under condition 5(6)(a)(ii) above during the year, shall be signed by the Chairperson of the Audit Committee and disclosed in the annual report of the issuer company.	✓		
6	Nomination and Remuneration Committee (NRC).			
6 (1)	Responsibility to the Board of Directors			
6 (1) (a)	The company shall have a Nomination and Remuneration Committee (NRC) as a sub-committee of the Board;	✓		
6 (1) (b)	The NRC shall assist the Board in formulation of the nomination criteria or policy for determining qualifications, positive attributes, experiences and independence of directors and top-level executive as well as a policy for formal process of considering remuneration of directors, top level executive;	✓		
6 (1) (c)	The Terms of Reference (ToR) of the NRC shall be clearly set forth in writing covering the areas stated at the condition No. 6. (5) (b).	✓		
6 (2)	Constitution of the NRC			
6 (2) (a)	The Committee shall comprise of at least three members including an Independent Director;	✓		
6. (2) (b)	At least 02 (two) members of the Committee shall be non-executive directors;	✓		
6 (2) (c)	Members of the Committee shall be nominated and appointed by the Board;	✓		
6 (2) (d)	The Board shall have authority to remove and appoint any member of the Committee;	✓		
6 (2) (e)	In case of death, resignation, disqualification, or removal of any member of the Committee or in any other cases of vacancies, the board shall fill the vacancy within 180 (one hundred eighty) days of occurring such vacancy in the Committee;			N/A
6 (2) (f)	The Chairperson of the Committee may appoint or co-opt any external expert and/or member(s) of staff to the committee as advisor who shall be non-voting member, if the Chairperson feels that advice or suggestion from such external expert and/or member(s) of staff shall be required or valuable for the Committee;			N/A
6 (2) (g)	The Company Secretary shall act as the secretary of the Committee;	✓		
6 (2) (h)	The quorum of the NRC meeting shall not constitute without attendance of at least an Independent Director;	✓		
6 (2) (i)	No member of the NRC shall receive, either directly or indirectly, any remuneration for any advisory or consultancy role or otherwise, other than Director's fees or honorarium from the Company.	✓		
6 (3)	Chairperson of the NRC			
6 (3) (a)	The Board shall select 1 (one) member of the NRC to be Chairperson of the Committee, who shall be an independent director;	✓		
6 (3) (b)	In the absence of the Chairperson of the NRC, the remaining members may elect one of themselves as Chairperson for that particular meeting, the reason of absence of the regular Chairperson shall be duly recorded in the minutes;			N/A
6 (3) (c)	The Chairperson of the NRC shall attend the annual general meeting (AGM) to answer queries of the shareholders;	✓		
6 (4)	Meeting of the NRC			
6 (4) (a)	The NRC shall conduct at least one meeting in a financial year;	✓		
6 (4) (b)	The Chairperson of the NRC may convene any emergency meeting upon request by any member of the NRC;			N/A
6 (4) (c)	The quorum of the meeting of the NRC shall be constituted in presence of either two members or two third of the members of the Committee, whichever is higher, where presence of an independent director is must as required under condition no. 6.(2)(h);	✓		



Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
6 (4) (d)	The proceedings of each meeting of the NRC shall duly be recorded in the minutes and such minutes shall be confirmed in the next meeting of the NRC.	✓		
6(5)	Role of the NRC			
6(5) (a)	NRC shall be independent and responsible or accountable to the Board and to the shareholders;	✓		
6(5) (b)	NRC shall oversee among others, the following matters and make report with recommendation to the Board:			
6(5) (b) (i)	Formulating the criteria for determining qualifications, positive attributes and independence of a director and recommend a policy to the Board, relating to the remuneration of the directors, top level executive, considering the following:			
6(5)(b)(i)(a)	The level and composition of remuneration is reasonable and sufficient to attract, retain and motivate suitable directors, to run the company successfully;			Will be complied with
6(5)(b)(i)(b)	The relationship of remuneration to performance is clear and meets appropriate performance benchmarks; and			TOR of NRC includes this Role
6(5)(b)(i)(c)	Remuneration to directors, top level executive involves a balance between fixed and incentive pay reflecting short and long-term performance objectives appropriate to the working of the company and its goals;			TOR of NRC includes this Role
6(5)(b)(ii)	Devising a policy on Board's diversity taking into consideration age, gender, experience, ethnicity, educational background and nationality;			TOR of NRC includes this Role
6(5)(b)(iii)	Identifying persons who are qualified to become directors and who may be appointed in top level executive position in accordance with the criteria laid down, and recommend their appointment and removal to the Board;			TOR of NRC includes this Role
6(5)(b)(iv)	Formulating the criteria for evaluation of performance of independent directors and the Board;			TOR of NRC includes this Role
6(5)(b)(v)	Identifying company's needs for employees at different levels and determine their selection, transfer or replacement and promotion criteria;			TOR of NRC includes this Role
6(5)(b)(vi)	Developing recommending and reviewing annually the company's human resources and training policies;			TOR of NRC includes this Role
6(5)(c)	The Company shall disclose the nomination and remuneration policy and the evaluation criteria and activities of NRC during the year at a glance in its annual report.	✓		A Report on activities of NRC is disclosed in the Annual Report
7	External or Statutory Auditors			
7(1)	The issuer shall not engage is external statutory auditors to perform the following services of the company namely:			
7(1)(i)	Appraisal or valuation services fairness opinions;	✓		
7(1)(ii)	Financial information system design and implementation;	✓		
7(1)(iii)	Book-keeping or other services related to the accounting records or financial statement;	✓		
7(1)(iv)	Broker-dealer services;	✓		
7(1)(v)	Actuarial services;	✓		
7(1)(vi)	Internal audit services of special audit services;	✓		
7(1)(vii)	Any services that the Audit Committee determines.	✓		
7(1)(viii)	Audit or certification services on compliance of corporate governance as required under condition No. 9(1):	✓		
7(1)(ix)	Any other service that creates conflict of interest	✓		
7(2)	No partner or employees of the external audit firms shall possess any share of the Company they audit at least during the tenure of their audit assignment of that company; his or her family members also shall not hold any shares in the said company.	✓		
7(3)	Representative of external or statutory auditors shall remain present in the shareholders' Meeting (Annual General Meeting or Extraordinary General Meeting) to answer the queries of the shareholders.	✓		



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Condition No.	Title	Compliance Status (put tick in appropriate column)		Remarks (if any)
		Complied	Not Complied	
8	Maintaining Website by the Company			
8(1)	The Company shall have an official website linked with the website of the stock exchange.	✓		
8(2)	The Company shall keep the website functional from the date of listing.	✓		
8(3)	The Company shall make available the detailed disclosures on its website as required under the regulations of the concerned stock exchange(s).	✓		
9	Reporting and Compliance of Corporate Governance			
9(1)	The Company shall obtain a certificate from a practicing Professional Accountant or Secretary (Chartered Accountant or Cost and Management Accountant or Chartered Secretary) other than its statutory auditors or audit firm on yearly basis regarding compliance of Corporate Governance Code of the Commission and shall such certificate shall be disclosed in the Annual Report.	✓		
9(2)	The professional who will provide the certificate on compliance of this Corporate Governance Code shall be appointed by the Shareholders in the annual general meeting.	✓		
9(3)	The directors of the company shall state, in accordance with the Annexure-C attached, in the directors' report whether the company has complied with these conditions or not.	✓		



AUDITED FINANCIAL STATEMENTS

For the Year ended 30th June 2025





Independent Auditor's Report

To the Shareholders of Rangpur Foundry Limited

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Rangpur Foundry Limited, which comprise the statement of financial position as at 30 June 2025, and the statement of profit or loss and other comprehensive income, statement of cash flow and statement of changes in equity for the year then ended, and notes to the financial statements, including a summary of material accounting policies. In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at 30 June 2025, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's 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) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements of the year ended 30 June 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters. For each matter below, our description of how our audit addressed the matter is provided in that context.

SL Description of Key Audit Matter

How our audit addressed the key audit matter

- 1 Valuation of Property, Plant and Equipment
The carrying value of the PPE was BDT. 55,804,356 as at 30 June 2025.

Expenditures are capitalized if they create new assets or enhance the existing assets, and expensed if they relate to repair or maintenance of the assets. Classification of the expenditures involves judgment. The useful lives of PPE items are based on management's estimates regarding the period during which the assets or its significant components will be used. The estimates are based on historical experience and market practice and take into consideration the physical condition of the assets.

(Refer to note 4.00 to the Financial Statements)

2 Valuation of Inventory

The company had inventory of BDT.307,712,446 as at 30 June 2025, held in distribution centers, warehouses and across multiple product lines.

Inventories are carried at the lower of the cost and net realizable value. As a result, the Directors apply judgment in determining the appropriate values for slow moving or obsolete items.

(Refer to note 5.00 to the Financial Statements)

3 Revenue recognition

The Company recognises revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods are considered as transferred when (or as) the customer or its agent

Our audit included the following procedures:

- We assessed whether the accounting policies in relation to the capitalization of expenditures are in compliance with IFRS and found them to be consistent;
- We obtained a listing of capital expenditures incurred during the year and on a sample basis, checked whether the items were procured based on internal purchase order that had been properly approved by the responsible individuals;
- We inspected a sample of invoices and L/C documents to determine whether the classification between capital and revenue expenditure was appropriate; and
- We evaluated whether the useful lives determined and applied by the management were in line with historical experience and the market practice.

We challenged the appropriateness of management's assumption's applied in calculating value of inventory provisions by:

- Evaluating operation and implementation of key inventory controls operating in the factory,
- Evaluating on a sample basis, whether inventories were stated at the lower of cost or net realizable value at the reporting date by comparing the sales prices of inventories subsequent to the reporting date; and
- Evaluating the adequacy of financial statement disclosure as per IAS 2

Our audit procedures in relation to the revenue recognition comprises the followings:



(Forwarder/CFS) obtains control of that goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable. During the period ended 30 June 2025 the Company has recognised revenues of BDT. 1,502,080,829.

Considering the above factors and the risk associated with revenue recognition, we have determined the same to be a key audit matter.

(Refer to note 19 to the Financial Statements)

- We read the Company's revenue recognition policy and assessed its compliance in terms of IFRS 15 Revenue from contracts with customer's;
- Performed sample tests of individual sales transactions and traced to sales invoices, sales orders and other related documents. In respect of the samples selected, we tested recognition of revenue based on underlying sales invoices, sales orders and other related documents;
- Selected samples of sales transactions made pre and post period end, agreed the date of transfer of control for the selected sample by testing underlying documents including customers confirmation; and
- Assessed the relevant disclosures made within the financial statements.

Other Information

Management is responsible for the other information. The other information comprises all of the information in the Directors' Report to the Shareholders other than the financial statements and our auditors' report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report the fact, we have nothing to report in this regard.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with International Financial Reporting Standards 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 Company'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 Company 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.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- 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.
- 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



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exists related to events or conditions that may cast significant doubt on the Company'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 Company to cease to continue as a going concern.

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, we report the following:

a) we have obtained all the information and explanation which to the best of our knowledge and belief were necessary for the purpose 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 those books; and
- c) the statement of financial position and the statement of profit or loss and other comprehensive income dealt with by the report are in agreement with the books of account.
- d) the expenditure incurred and payments made were for the purpose of the company's business for the year.

Dated: 26 October 2025
Dhaka

M. J. ABEDIN & CO
Chartered Accountants
Registration: CAF-001-111

Partner: Hasan Mahmood FCA
Enrollment Number: 0564
DVC No: 2510260564AS695533




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RANGPUR FOUNDRY LIMITED
Statement of Financial Position
As at 30 June 2025


	Notes	Amount in Taka	
		30 June 2025	30 June 2024
ASSETS			
Non-Current Assets			
Property, plant and equipment	4	55,804,357	61,766,608
Capital work in process		-	-
		55,804,357	61,766,608
Current Assets			
Inventories	5	307,712,446	264,584,735
Trade receivables	6	3,448,661	4,273,495
Advances, deposits and prepayments	7	88,804,023	107,692,048
Cash and cash equivalents	8	10,205,453	33,212,086
		410,170,583	409,762,365
		465,974,940	471,528,973
TOTAL ASSETS			
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share capital	9	100,000,000	100,000,000
Retained earnings	10	250,946,380	235,396,273
		350,946,380	335,396,273
Non-current Liabilities			
Deferred tax liabilities	11	1,094,091	1,279,048
		1,094,091	1,279,048
Current Liabilities			
Short term loan	12	93,215,154	109,294,607
Trade payables	13	3,176,195	3,711,017
Liabilities for expenses	14	3,977,473	11,474,378
Security deposit of distributors	15	2,649,260	2,809,260
Current Tax Liability	16	6,668,091	3,518,134
Workers profit participation fund (WPPF) & WF payable	17	2,655,961	2,437,793
Unclaimed dividend account	18	1,592,335	1,608,463
		113,934,470	134,853,653
		465,974,940	471,528,973
TOTAL EQUITY AND LIABILITIES			
Net Assets Value (NAV) per share	28	35.09	33.54

The annexed notes form an integral part of these financial statement.


Ahsan Khan Chowdhury
Chairman



Rathendra Nath Paul
Managing Director


Kishor Kumar Debnath
Chief Financial Officer


Muhammad Aminur Rahman
Company Secretary

Signed in terms of our separate report of even date annexed.

Place : Dhaka
Dated: 26 October 2025


M. J. Abedin & Co.
Chartered Accountants
DVC No: 2510260564AS695533



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RANGPUR FOUNDRY LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2025

	Notes	Amount in Taka	
		2024-2025	2023-2024
Revenue	19	1,502,080,829	1,451,069,242
Cost of goods sold	20	1,194,882,197	1,154,517,444
Gross Profit		307,198,632	296,551,798
Less: Operating expenses		212,634,695	207,721,730
Administrative expenses	21	57,262,419	55,460,426
Selling & distribution expenses	22	103,640,349	100,883,714
Marketing expenses	23	51,731,927	51,377,590
Operating Profit		94,563,937	88,830,068
Less: Finance cost	24	38,788,748	37,636,409
Profit before contribution to WPPF & WF		55,775,189	51,193,659
Less: Contribution to WPPF & WF	25	2,655,961	2,437,793
Net Profit/(Loss) before tax		53,119,228	48,755,866
Less: Income tax		14,569,121	10,929,088
Current tax	26	14,754,078	11,137,933
Deferred tax expense/(income)	11	(184,957)	(208,844)
Net Profit/(Loss) after tax		38,550,107	37,826,778
Other comprehensive income		-	-
Total comprehensive income		38,550,107	37,826,778
Earning per share (EPS)	27	3.86	3.78

The annexed notes form an integral part of these financial statement.

Ahsan Khan Chowdhury
Chairman

Rathendra Nath Paul
Managing Director

Kishor Kumar Debnath
Chief Financial Officer

Muhammad Aminur Rahman
Company Secretary

Signed in terms of our separate report of even date annexed.

Place : Dhaka

Dated: 26 October 2025

M. J. Abedin & Co.
Chartered Accountants

DVC No: 2510260564AS695533



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RANGPUR FOUNDRY LIMITED

Statement of Changes in Equity
For the year ended 30 June 2025

(Amount in Taka)

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as on 01 July 2024	100,000,000	235,396,273	335,396,273
Cash dividend (2023-2024)	-	(23,000,000)	(23,000,000)
Net profit for the year	-	38,550,107	38,550,107
Balance as on 30 June 2025	100,000,000	250,946,380	350,946,380

Particulars	Share Capital	Retained Earnings	Total Equity
Balance as on 01 July 2023	100,000,000	220,569,495	320,569,495
Cash dividend (2022-2023)	-	(23,000,000)	(23,000,000)
Net profit for the year	-	37,826,778	37,826,778
Balance as on 30 June 2024	100,000,000	235,396,273	335,396,273

Ahsan Khan Chowdhury
Chairman

Rathendra Nath Paul
Managing Director

Kishor Kumar Debnath
Chief Financial Officer

Muhammad Aminur Rahman
Company Secretary

Signed in terms of our separate report of even date annexed.

Place : Dhaka

Dated: 26 October 2025





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RANGPUR FOUNDRY LIMITED


Statement of Cash Flows
For the year ended 30 June 2025

	Notes	Amount in Taka	
		July24-June25	'July23-June24
A. Cash flows from operating activities			
Receipts from customers		1,502,905,663	1,453,766,008
Payment to suppliers		(991,386,478)	(920,175,822)
Payments for direct and indirect expenses		(446,955,294)	(470,918,502)
Advance income tax		(11,604,121)	(9,965,161)
Interest paid		(37,377,539)	(37,277,297)
Net cash flow from/ (used in) operating activities		15,582,231	15,429,226
B. Cash flows from investing activities			
Acquisition of property, plant and equipment		-	-
Payment against Capital Work-in Progress		-	-
Net cash used in investing activities		-	-
C. Cash flows from financing activities			
(Repayment)/Receipt of short term credit facilities		(16,079,453)	573,296
Security deposit of distributors		(160,000)	(220,000)
Payment of dividend		(23,016,128)	(22,643,617)
Net cash (used in)/flow from financing activities		(39,255,581)	(22,290,321)
D. Net (decrease)/increase in cash and bank balances (A+B+C)		(23,673,350)	(6,861,095)
E. Cash & Bank Balances at beginning of the year		33,212,086	39,783,417
Effect of Exchange Rate Changes on cash and cash equivalents		666,717	289,764
F. Cash & Bank Balances at end of the year	8	10,205,453	33,212,086
Net Operating Cash Flow Per Share (NOCFPS)	30	1.56	1.54


Ahsan Khan Chowdhury
Chairman


Rathendra Nath Paul
Managing Director


Kishor Kumar Debnath
Chief Financial Officer


Muhammad Aminur Rahman
Company Secretary

Signed in terms of our separate report of even date annexed.

Place : Dhaka
Dated: 26 October 2025

**RANGPUR FOUNDRY LIMITED**Notes to the Financial Statements
For the year ended 30 June 2025**1. Reporting entity****1.1 Company profile**

Rangpur Foundry Limited was incorporated in Bangladesh on 30 June 1980 as a private limited company under the Companies Act, 1913 and subsequently the Company was converted into a public limited company on 8 November 1996. The Company went into public in 1999 and its shares are listed with the Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd.. The Company's registered office is situated at PRAN-RFL Centre, 105 Middle Badda, Progoti Sharani, Dhaka-1212 and the factory is located at BSCIC Industrial Estate, Kellabond, Rangpur.

1.2 Nature of Operations and Principal Activities

The Company is engaged in manufacturing and selling cast iron product which include tubewell and irrigation pump including spare parts, other products.

2. Basis of preparation of financial statements**2.1 Statement of Compliance**

The Financial Reporting Act, 2015 (FRA) was enacted in 2015. The Financial Reporting Council (FRC) under the FRA has been formed in 2017 and has since then adopted International Accounting Standards (IASs) and International Financial Reporting Standards (IFRSs) as the applicable Financial Reporting Standards for public interest entities such as listed entities with effect from 2 November 2020. Accordingly, the financial statements have been prepared in accordance with IFRSs (including IASs) and the Companies Act, 1994, the securities and Exchange Rules 1987, the Listing Regulations of Dhaka Stock Exchange (DSE) and other relevant local laws as applicable. The title and format of these financial statements follow the requirements of IFRSs which are to some extent different from the requirement of the Companies Act, 1994. However, such differences are not material and in the view of management, IFRS format gives a better presentation to the shareholders.

Other Regulatory Compliance

In addition to the above, The Company is also required to comply and has complied with the following laws and regulations:

- The Income Tax Act 2023;
- The Income Tax Rules 1984;
- The Value Added Tax & Supplementary Duty Act 2012;
- The Value Added Tax & Supplementary Duty Rules 2016;
- The Bangladesh Labor Act 2006 (Amended in 2015);
- Customs Act 1969;
- Negotiable Instrument Act 1881.

2.2 Basis of Measurement

These Measure financial statements have been prepared under the historical cost convention applying accrual basis of accounting in accordance with International Financial Reporting Standards (IFRSs).

2.2.1 Presentation of Financial Statements

The presentation of these financial statements is in accordance with the guidelines provided by IAS-1: Presentation of Financial Statements. The financial statements comprise 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.
- v) Notes to the Financial Statements for the year ended June 30,2025.

2.3 Functional and presentational currency and level of precision

These financial statements are presented in Bangladeshi Taka (Tk/BDT) which is the functional currency of the company. The amounts in these financial statements have been rounded off to the nearest integer.

2.4 Use of estimates and judgment

The preparation of financial statements in conformity with International Financial Reporting Standards (IFRSs) requires management to make judgments, estimates and assumptions that affect the application of accounting policies and the reported amounts of assets, liabilities, income and expenses, and disclosures requirements for contingent assets and liabilities during and at the date of the financial statements. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions of accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected as required by IAS 8: Accounting Policies, Changes in Accounting Estimates and Errors. In particular, significant areas of estimation uncertainty and critical judgments in applying accounting policies that have the most significant effect on the amounts recognised in the financial statements include depreciation, impairment, net realizable

2.5 Comparative information and rearrangement there of

Comparative figures have been re-arranged wherever considered necessary to ensure better comparability with the current period without causing any impact on the profit and value of assets and liabilities as reported in the financial statements.

2.6 Going concern

When preparing financial statements, management makes an assessment of Rangpur Foundry Limited's ability to continue as a going concern. Rangpur Foundry Limited prepares financial statements on a going concern basis.

2.7 Accrual basis of accounting

Rangpur Foundry Limited prepares its financial statements, except for cash flow information, using the accrual basis of accounting. Since the accrual basis of accounting is used, the company recognizes items as assets, liabilities, equity, income and expenses (the elements of financial statements) when they satisfy the definitions and recognition criteria for those elements in the Framework.

2.8 Materiality and aggregation

Rangpur Foundry Limited presents separately each material class of similar items. The Company presents separately items of a dissimilar nature or function unless they are immaterial. Financial



statements result from processing large numbers of transactions or other events that are aggregated into classes according to their nature or function.

2.9 Offsetting

Rangpur Foundry Limited does not offset assets and liabilities or income and expenses, unless required or permitted by an IFRS.

2.10 Date of authorization for issue of the financial statements

On ... October 2025 the Board of Directors reviewed the financial statements and authorized them for issue.

2.11 Reporting Period

These financial statements of the company cover a period of twelve months from 01 July 2024 to 30 June 2025.

3. Summary of Significant accounting policies

Rangpur Foundry Limited selects and applies its accounting policies consistently for similar transactions, other events and conditions, unless a IFRS specifically requires or permits categorization of items for which different policies may be appropriate. The accounting policies set out below have been applied consistently (otherwise as stated) to all periods presented in these financial statements.

Changes in significant accounting policies
Rangpur Foundry Limited changes its accounting policy only if the change is required by a IFRS or results in the financial statements providing reliable and more relevant information about the effects of transactions, other events or conditions on the company's financial position, financial performance or cash flows. Changes in accounting policies is to be made through retrospective application by adjusting opening balance of each affected components of equity i.e. as if new policy has always

Changes in accounting estimates
Estimates arise because of uncertainties inherent within them, judgment is required but this does not undermine reliability. Effect of changes of accounting estimates is included in profit or loss account.

Correction of error in prior period financial statements
Rangpur Foundry Limited corrects material prior period errors retrospectively by restating the comparative amounts for the prior period(s) presented in which the error occurred; or if the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and equity for the earliest prior period

3.1 Property, plant and equipment

Recognition and measurement

The cost of an item of property, plant and equipment is recognised as an asset if, and only if it is probable that future economic benefits will flow to Rangpur Foundry Limited and the cost of the item can be measured reliably. An item of property, plant and equipment that qualifies for recognition as an asset is measured at its cost.

Elements of costs

Purchase price, including import duties and non-refundable purchase taxes, after deducting trade discounts and rebates. Costs directly attributable to bringing the asset to the location and condition necessary for it to be capable of operating in the manner intended by the management. The initial estimate of the cost of dismantling and removing the item and restoring the site on which it is located.

Subsequent cost

Costs of day to day servicing [repairs and maintenance] are recognised as expenditure as incurred. Replacement parts are capitalized, provided the original cost of the items they replace is derecognised.

3.1.1 Measurement of property, plant and equipment

After recognition as an asset, an item of property, plant and equipment is carried at its cost less any accumulated depreciation and any accumulated impairment losses.

Depreciation

The depreciation charge for each period is recognised in profit or loss unless it is included in the carrying amount of another asset. Depreciation of an asset begins when it is available for use, i.e. when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. Rangpur Foundry Limited uses the reducing balance method to depreciate each item of property, plant and equipment. The rates of depreciation, applied on reducing balance method, for the current and comparative year are as follows:

Particulars	Rate
Office building	5%
Factory building	10%
Plant & machineries	10%
Furniture, fixture & equipment	10%
Vehicles	10%

Derecognition of property, plant and equipment

The carrying amount of an item of property, plant and equipment is derecognised on disposal or when no future economic benefits are expected from its use or disposal. The gain or loss arising from derecognition of an item of property, plant and equipment is included as other income in profit or loss when the item is derecognised.

3.1.2 Impairment of assets

If the recoverable amount of an asset is less than its carrying amount, the carrying amount of the asset is reduced to its recoverable amount. That reduction is an impairment loss. An impairment loss on a non-revalued asset is recognised in profit or loss. However, an impairment loss on a revalued asset is recognised in other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for that same asset. Such an impairment loss on a revalued asset reduces the revaluation surplus for that asset.

Rangpur Foundry Limited assesses at the end of each reporting period whether there is any indication that an asset may be impaired. If any such indication exists, Rangpur Foundry Limited estimates the recoverable amount of the asset.



3.2 Financial instruments

3.2.1 Financial assets

Trade receivables are measured in accordance with the business model under which each portfolio of trade receivable is held. Rangpur Foundry Limited has a portfolio of trade receivables that is being managed within a business model whose objective is to collect contractual cash flows, and are measured at amortised cost. Trade receivables measured at amortised cost are carried at the original invoice amount less allowance for expected credit losses. Expected credit losses are calculated in accordance with the simplified approach permitted by IFRS 9, using a provision matrix applying lifetime historical credit loss experience to the trade receivables. The expected credit loss rate varies depending on whether and the extent to which settlement of the trade receivables is overdue and it is also adjusted as appropriate to reflect current economic conditions and estimates of future conditions. For the purpose of determining credit loss rates, customers are classified into groupings that have similar loss patterns. The key drivers of the loss rate When a trade receivable is determined to have no reasonable expectation of recovery it is written off, firstly against any expected credit loss allowance available and then to the income statement. Subsequent recoveries of amounts previously provided for or written off are credited to the income statement.

Cash and cash equivalents

Cash and cash equivalents comprise cash in hand, balances with banks and financial institutions, and highly liquid investments with maturities of three months or less when acquired. They are readily convertible into known amounts of cash and are held at amortised cost under the hold to collect classification, where they meet the hold to collect "solely payments of principals and interests" test criteria under IFRS 9. Those not meeting these criteria are held at fair value through profit and loss.

Advances and deposits

Advances are initially recognized at cost. After initial recognition advances are carried at cost less deductions or adjustments. Deposits are measured at payment value.

3.2.2 Financial liabilities

Trade payables

Trade payables are recognised initially at fair value. Subsequent to initial recognition they are measured at amortised cost using the effective interest method.

Borrowings

All borrowings are initially recorded at the amount of proceeds received, net of transaction costs. Borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the income statement over the period of the relevant borrowing.

3.2.3 Impairment of financial assets

IFRS 9 requires an expected credit loss (ECL) model to be applied to financial assets. The expected credit loss model requires Rangpur Foundry Limited to account for expected losses as a

result of credit risk on initial recognition of financial assets and to recognise changes in those expected credit losses at each reporting date. Rangpur Foundry Limited recognises a loss allowance on trade receivables based on lifetime

3.3 Inventories Measurement

Inventories are measured at the lower of cost and net realizable value except for goods in transit which are valued at cost.

Cost of inventories

The costs of inventories are comprised of all costs of purchase, costs of conversion and other costs incurred in bringing the inventories to their present location and condition. Cost of active materials, raw materials and packing materials is assigned by using the first-in, first-out (FIFO) cost formula. Cost of work-in-progress and finished stocks are determined by using FIFO cost formula including allocation of manufacturing overheads related to bringing the inventories to their present condition. The Company uses standard cost method for measurement of cost of finished goods.

Recognition as an expense

When inventories are sold, the carrying amount of those inventories is recognised as an expense in the period in which the related revenue is recognised. The amount of any write-down of inventories to net realisable value and all losses of inventories is recognised as an expense in the period the write-down or loss occurs. The amount of any reversal of any write-down of inventories, arising from an increase in net realisable value, is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

3.4 Revenue recognition

In compliance with the requirements of IFRS-15: Revenue from the sale of goods are recognized on preparation of invoices, net of VAT &SD after products are dispatched to customers, that is, when the significant risks and rewards of ownership have been transferred to the buyer, recovery of the consideration is probable, the associated costs and possible return of goods can be estimated reliably, there is no continuing management involvement with the goods, and the amount of revenue can be

The company recognises as revenue the amount that reflects the consideration to which the company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- i. Identify the contract with a customer;
- ii. Identify the performance obligations in the contract;
- iii. Determine the transaction price;
- iv. Allocate the transaction price to the performance obligations in the contract;
- v. Recognise revenue when (or as) it satisfies a performance obligation.



Considering the five steps model, revenue is recognised when control of the goods is passed to the customer. The point at which control passes is determined by each customer arrangement, but generally occurs on delivery to the customer. Value added tax and other sales taxes are excluded from revenue.

3.5 Other liabilities Recognition

A provision is recognised when Rangpur Foundry Limited has a present obligation (legal or constructive) as a result of a past event; it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and a reliable estimate can be made of the amount of the obligation. If these conditions are not met, no provision is recognised. Accruals are liabilities to pay for goods or services that have been received or supplied but have not been paid, invoiced or formally agreed with the supplier, including amount due to employees.

Measurement of provisions

The amount recognised as a provision is the best estimate of the expenditure required to settle the present obligation at the end of the reporting period.

Changes and use of provisions

Provisions is reviewed at the end of each reporting period and adjusted to reflect the current best estimate. If it is no longer probable that an outflow of resources embodying economic benefits will be required to settle the obligation, the provision is reversed.

3.6 Finance cost

Rangpur Foundry Limited capitalises borrowing costs that are directly attributable to the acquisition, construction or production of a qualifying asset as part of the cost of that asset. Rangpur Foundry Limited recognises other borrowing costs as an expense in the period in which it incurs them.

3.7 Income tax and VAT

Matters related to taxation and VAT are dealt in as per Income Tax Act 2023 and VAT & SD Act. 2012 respectively.

Income tax expense comprises current and deferred tax. Income tax expense is recognized in the statement of profit or loss and other comprehensive income.

3.7.1 Current tax

The current income tax charge is calculated based on tax laws enacted or substantively enacted at the balance sheet date. Management periodically evaluates positions taken in tax returns with respect to situations in which applicable tax regulation is subject to interpretation. It establishes provisions where appropriate on the basis of amounts

3.7.2 Deferred tax

The company has recognized deferred tax using balance sheet method in compliance with the provisions of IAS 12: "Income Taxes". The company's policy of recognition of deferred tax assets/liabilities is based on temporary differences (Taxable or deductible)

between the carrying amount (Book value) of assets and liabilities for financial reporting purpose and its tax base, and accordingly, deferred tax income/expenses has been considered to determine net profit after tax and earnings per share (EPS).

A deferred tax asset is recognized to the extent that it is probable that future taxable profit will be available, against which temporary differences can be utilized. Deferred tax assets are reviewed at each reporting date and reduced to the extent that it is no longer probable that the related tax benefit will be realized.

3.8 Employee benefits

The employee benefits for the reporting year have been as follows:

Short term employee benefits include
 -Basic salary
 -Allowance included as house rent, conveyance & medical
 -Bonus (one month basic for each of 02 Eid festivals)
 -Transportation (management personnel)
 -Besides, the employees get a portion of company's profit on account of WPPF.
Post employment benefits

There is no provision for post employment benefits

Other long term benefits

There is no provision for long term benefit.

Termination benefits

Termination benefits are given as per law of the land. There was no termination the reporting period.

Share based benefits

There is no provision for share based benefit.

3.9 Contribution to workers' profit participation and welfare fund

This represents 5% of net profit before tax contributed by the Company as per provisions of the Bangladesh Labor Law, 2006 which was amended in 2015 and is payable to workers as defined in the said law.

3.10 Earnings Per Share (EPS)

The company presents basic and diluted (when dilution is applicable) earnings per share (EPS) for its ordinary shares. Basic EPS is calculated by dividing the profit or loss attributable to ordinary shareholders of the company by the weighted average number of ordinary shares outstanding during the year, adjusted for the effect of change in number of shares for bonus issue, share split and reverse split as per IAS 33. Diluted EPS is determined by adjusting the profit or loss attributable to ordinary shareholders and the weighted average number of ordinary shares outstanding, for the effects of all dilutive potential ordinary shares. However, dilution of EPS is not applicable for these financial statements as there was no dilutive potential ordinary shares during the

3.11 Foreign Currency Transactions

The financial statements are presented in Bangladeshi Taka (Tk./BDT), which is the company's functional currency. Transactions in foreign currencies are recorded in the books at the exchange rate prevailing on the date of the transaction. Assets and liabilities in foreign currencies as on the reporting date are converted into Bangladeshi taka at the closing rate. Exchange gain



or loss is recognised in Statement of Profit or Loss and Other Comprehensive Income as per IAS 21: The Effects of Changes in Foreign Exchange Rates.

3.12 Statement of cash flows

Statement of cash flows is prepared principally in accordance with IAS-7: Cash Flow Statement and the cash flows from operating activities are presented under direct method. A reconciliation of net profit with cash flows from operating activities under indirect method is also given.

3.13 Related party disclosures

This has been disclosed in note 39.

3.14 Event after reporting period

Events after the reporting period that provide additional information about the Company's position at the date of statement of financial position or those that indicate the going concern assumption is not appropriate are reflected in the financial statements. There are no material events that had occurred after the reporting period to the date of issue of these financial statements, which could affect the figures presented in the financial statements.

3.15 Financial risk management

This has been disclosed in note 38.

3.16 The following IASs and IFRSs are applicable for the financial statements for the year under review :

IAS	Title
1	Presentation of Financial Statements
2	Inventories
7	Statement of Cash Flows
8	Accounting Policies, Changes in Accounting Estimates and Errors
10	Events after the Reporting Period
12	Income Taxes
16	Property, Plant & Equipment
19	Employee Benefits
21	The Effects of Changes in Foreign Exchange Rates
23	Borrowing Costs
24	Related Party Disclosures
33	Earnings per Share (EPS)
36	Impairment of Assets
37	Provisions, Contingent Liabilities and Contingent Assets

IFRS	Title
7	Financial Instruments: Disclosures
9	Financial Instruments
12	Disclosure of Interest in Other Entities
13	Fair Value Measurement
15	Revenue from Contracts with Customers

3.17 Director's responsibilities statement

The Board of Directors is responsible for the preparation and presentation of the financial Statements.



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Amount in Taka	
30 June 2025	30 June 2024

4. Property, plant and equipment

A. Cost

Opening balance

Add: Addition during the year

Less: Disposal during the period

381,261,209	381,261,209
-	-
381,261,209	381,261,209
-	-
381,261,209	381,261,209

B. Accumulated depreciation

Opening balance

Add: Charged during the year

Less: Adjustment for disposal during the

319,494,601	312,870,011
5,962,251	6,624,590
325,456,852	319,494,601
-	-
325,456,852	319,494,601

C. Written down value (A-B)

55,804,357	61,766,608
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A schedule of property, plant and equipment is given in **Annexure-A**.

5. Inventories

Raw materials

Work-in-process

Finished goods

229,651,936	200,104,026
35,048,122	29,463,916
43,012,388	35,016,793
307,712,446	264,584,735

6. Trade receivables

Less than 6 months

3,448,661	4,273,495
3,448,661	4,273,495

Disclosure as per section 185, Schedule-XI, Part-1, of Companies Act, 1994

i. Debt considered good and fully secured

ii. Debt considered good and hold no security other than debtors' personal

iii. Debt considered doubtful or bad

iv. Debt due by directors or officers of the company

v. Debts due by company's under same management

3,448,661	4,273,495
Nil	Nil
Nil	Nil
Nil	Nil
Nil	Nil
3,448,661	4,273,495

Aging of trade receivables:

Less than 6 months

More than 6 but less than 12 months

More than 12 months

3,448,661	4,273,495
-	-
-	-
3,448,661	4,273,495



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7. Advances, deposits and prepayments

Advances	(Note: 7.1)	85,317,770	104,186,820
Deposits	(Note: 7.2)	3,283,853	3,283,853
Prepayments	(Note: 7.3)	202,400	221,375
		88,804,023	107,692,048
7.1 Advances			
Suppliers	(Note: 7.1.1)	51,286,072	80,590,970
VAT		34,031,698	23,595,850
		85,317,770	104,186,820
7.1.1 Suppliers			
Advance against LC		50,017,605	77,947,086
Advance against purchase		1,268,467	2,643,884
		51,286,072	80,590,970
7.2 Deposits			
Security deposits		3,269,228	3,269,228
CDBL security deposit		14,625	14,625
		3,283,853	3,283,853
7.3 Prepayments			
Advance against insurance		202,400	221,375
		202,400	221,375
7.4	The detailed breakup of advances and deposits as per requirement of Schedule XI of the Companies Act, 1994 is given below:		
Advance and deposit exceeding 6 months		88,804,023	104,408,195
Advance and deposit not exceeding 6 months		-	3,283,853
Other advance and deposit less provision		-	-
Advance and deposit considered good and secured		-	-
Advance and deposit considered good without secured		88,804,023	107,692,048
Advance and deposit considered doubtful or bad		-	-
Advance and deposit due by directors		-	-
Advance and deposit due by other officers (against salary)		-	-
Advance and deposit due from companies under same		-	-
Maximum advance and deposit due by directors		-	-
8. Cash and cash equivalents			
Cash in hand	(Note: 8.1)	1,955,613	1,260,360
Cash at bank	(Note: 8.2)	8,249,840	31,951,726
		10,205,453	33,212,086



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8.1 Cash in hand				
Head office			169,990	159,471
Factory			1,785,623	1,100,889
			1,955,613	1,260,360
8.2 Cash at bank				
In local currency	(Note: 8.2.1)		7,756,098	28,396,075
In foreign currency	(Note: 8.2.2)		493,742	3,555,651
			8,249,840	31,951,726
8.2.1 In local currency				
<u>Name of Bank</u>	<u>CD-A/C No.</u>			
AB Bank Ltd.	4004-129976-000		2,906	3,803
DBBL	1621100002732		2,551,678	3,212,703
HSBC	001-090513-012		4,847,936	1,455
Prime Bank	110-411040-0558		1,000	25,072,811
Southeast Bank Ltd.	003711100011548		347,594	13,466
Social Islami Bank Ltd.	4113-3000-6021		282	55,627
Standard Chartered Bank	01333684001		2,223	345
Bank Asia Ltd	733004956		2,479	35,865
			7,756,098	28,396,075
8.2.2 In foreign currency				
<u>Name of Bank</u>	<u>FC-A/C No.</u>			
Bank Asia Limited	00742000924		1,167	281,668
Bank Asia Limited	00742000029		492,575	3,273,983
			493,742	3,555,651
9. Share capital				
Authorized				
20,000,000 Ordinary Shares of Taka 10 each			200,000,000	200,000,000
Issued, Subscribed and Paid up				
9,000,000 Ordinary Shares of Taka 10 each fully paid up in cash			90,000,000	90,000,000
1,000,000 Ordinary Shares of Taka 10 each issued as bonus shares			10,000,000	10,000,000
			100,000,000	100,000,000



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The paid up capital of Rangpur Foundry Ltd:

	% of Holding	30/Jun/25 No. of Shares	30/Jun/24 No. of Shares
Sponsors & Directors	49.89%	4,988,750	4,988,750
General Public	18.52%	1,852,556	1,930,037
Financial Institutions	31.59%	3,158,694	3,081,213
	100%	10,000,000	10,000,000

A distribution schedule of the shares at the reporting date is given below following the requirement of listing regulations:

	No. of Shareholders	No. of Shares	% of Holding
Share holdings range			
Upto 500	1,526	246,352	2.46%
501 -1,000	405	298,413	2.98%
1,001 - 15,000	346	1,139,723	11.40%
15,001 - 25,000	11	225,098	2.25%
25,001 - 50,000	2	79,300	0.79%
50,001 - 100,000	3	214,639	2.15%
Above 100,000	8	7,796,475	77.96%
	2,301	10,000,000	100%

The shares are listed with Dhaka Stock Exchange Limited & Chittagong Stock Exchange Limited and quoted at Taka 136.30 and Taka 138.60 respectively on closing date.

10. Retained earnings

Opening balance	235,396,272	220,569,495
Less: Cash dividend (2023-2024 & 2022-2023)	(23,000,000)	(23,000,000)
	212,396,272	197,569,495
Add : Net profit after tax	38,550,107	37,826,778
	250,946,379	235,396,272

11. Deferred tax liabilities

Opening Balance	1,279,048	1,487,893
Deferred tax (income)/expenses recognised through profit or loss	(184,957)	(208,844)
Deferred tax (income)/expenses recognised through other comprehensive income	-	-
Closing Balance	1,094,091	1,279,048

A.Details of deferred tax liabilities: (2024-25)

Particulars	Carrying amount	Tax base	Taxable / (deductible) temporary difference	Deferred tax liabilities/ (assets)
Property, plant and equipment (other than Land)	53,683,142	48,820,514	4,862,628	1,094,091
Land	2,121,215	2,121,215	-	-
	55,804,357	50,941,729	4,862,628	1,094,091

Applicable tax rate:

For Land 3% and for other items 22.5%.



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B.Details of deferred tax liabilities: (2023-24)

Particulars	Carrying amount	Tax base	Taxable / (deductible) temporary difference	Deferred tax liabilities/ (assets)
Property, plant and equipment (other than Land)	59,645,393	53,960,736	5,684,657	1,279,048
Land	2,121,215	2,121,215	-	-
	61,766,608	56,081,951	5,684,657	1,279,048

Applicable tax rate:

For Land 3% and for other items 22.5%.

Deferred tax expenses/(income) (A-B), (charged to profit and loss account)

	(184,957)	(208,844)
--	------------------	------------------

12. Short term loan

Cash credit

Overdraft

Trust receipt

	(80,714,151)	48,433,731
	(13,782,557)	5,006,582
	187,711,862	55,854,294
	93,215,154	109,294,607

Particulars of the above time loans are given below:

Bank Name	Account No or Type
Prime Bank Ltd.	2104746008298
Bank Asia Ltd.	00733000572
HSBC	001-090513-011
HSBC	Trust receipt
Bank Asia Ltd	Trust receipt
Prime Bank Ltd.	Trust receipt

	(80,714,151)	48,433,731
	(928,555)	2,970,455
	(12,854,002)	2,036,127
	-	9,517,500
	37,067,027	-
	150,644,835	46,336,794
	93,215,154	109,294,607

Security and Collaterals

1. Corporate guarantees and personal guarantees of all shareholding directors of the Company;
2. Hypothecation of stock of raw materials, work-in-process and finished goods stored in the factory premises, outlets and depots.

13. Trade payables

Less than 6 months

	3,176,195	3,711,017
	3,176,195	3,711,017

This represents amount payable to regular suppliers of raw materials, packing materials etc. All suppliers were paid on regular basis.

Aging of the above payables is given below:

Less than 6 months

More than 6 but less than 12 months

More than 12 months

	3,176,195	3,711,017
	-	-
	-	-
	3,176,195	3,711,017



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14. Liabilities for expenses

Salary and allowance	-	11,158,128
Audit fee	316,250	316,250
Utilities	380,520	-
Other payable	3,280,703	-
	3,977,473	11,474,378

15. Security deposit of distributors

For security purpose a refundable deposit has been taken from distributor for their dealership.

Distributors	2,649,260	2,809,260
	2,649,260	2,809,260

16. Current Tax Liability

Opening balance	128,788,677	118,129,835
Provision made during the year (Note-26)	14,754,078	11,137,933
Adjustment during the year (AY:2020-2021)	(266,730)	(479,091)
	143,276,025	128,788,677
Advance Income tax (Note-16.1)	(136,607,933)	(125,270,542)
Closing Balance	6,668,091	3,518,134

16.1 Advance Income tax

Opening Balance	125,270,542	115,784,472
Paid during the year	11,604,121	9,965,161
Adjustment against completion of tax assessment (AY:2020-2021)	(266,730)	(479,091)
Closing Balance	136,607,933	125,270,542

17. Workers profit participation fund (WPPF) & WF payable

Opening Balance	2,437,793	2,459,420
Add: Provision during the year	2,655,961	2,437,793
	5,093,754	4,897,213
Less: Paid during the year	2,437,793	2,459,420
	2,655,961	2,437,793

18. Unclaimed dividend account

Period to June,2017	3,686,571	3,686,571
2017-18	175,647	175,647
2018-19	154,487	154,487
2019-20	345,814	345,814
2020-21	257,618	257,618
2021-22	474,133	491,039
2022-23	470,481	510,870
2023-24	386,981	
	5,951,733	5,622,046
Less: Deposit to Capital Market Stabilization Fund	4,359,397	4,013,583
	1,592,335	1,608,463



Amount in Taka	
2024-2025	2023-2024

19. Revenue

Domestic sales (VAT Exempted)

Export sales

1,468,150,558	1,421,933,699
33,930,271	29,135,543
1,502,080,829	1,451,069,242

Quantity wise schedule of sales relating to the financial statements for the year ended 30 June 2025 as required under Schedule XI, Part-II of the Companies Act 1994 are given below:

Product Category	Jul'24 - Jun'25		Jul'23 - Jun'24	
	Qty in MT	Value in Taka	Qty in MT	Value in Taka
Tube well & Spares (CI Products)	11,652	1,370,387,594	11,387	1,335,981,306
Irrigation Pump & Others (CI Products)	853	131,693,235	745	115,087,936
Total	12,505	1,502,080,829	12,132	1,451,069,242

VAT is exempted in respect of Cast Iron (CI) Products as per S.R.O #172/law/2019/29 VAT dated 13.06.2019.

20. Cost of goods sold

Opening stock of raw materials

(Note-20.1)

200,104,026

218,335,327

Purchased of raw materials during the year

(Note-20.2)

990,851,656

920,433,201

Closing stock of raw materials

(Note-20.3)

(229,651,936)

(200,104,026)

Material consumed

(Note-20.4)

961,303,746**938,664,502**

Manufacturing expenses

(Note-20.5)

241,473,333

224,568,009

Depreciation

5,684,919

6,316,577

Total manufacturing cost

1,208,461,998**1,169,549,088**

Opening work in process

(Note-20.6)

29,463,916

22,278,988

Closing work in process

(Note-20.6)

(35,048,122)

(29,463,916)

Cost of production

1,202,877,792**1,162,364,160**

Opening stock of finished goods

(Note-20.7)

35,016,793

27,170,077

Closing stock of finished goods

(Note-20.7)

(43,012,388)

(35,016,793)

1,194,882,197**1,154,517,444****20.1 Item wise quantity and value of opening stock of raw materials**

	Unit	Quantity		
Pig iron	MT	80.40	5,269,247	11,819,528
Coke	MT	175.92	12,202,644	3,004,100
Ship scrap	MT	2,424.38	150,451,000	145,741,221
Charcoal	MT	125.03	1,507,703	1,499,547
Fire brick	PCS	106,241	8,457,786	8,165,521
Nut & bolt	MT	9.66	499,701	507,337
Piston rod	MT	0.03	1,011	13,620
PVC bucket	PCS	575,546	1,649,309	2,833,224
Check valve	PCS	333,009	7,657,454	26,983,979
Store materials	Taka		12,408,171	17,767,248
			200,104,026	218,335,327



20.2 Item wise quantity and value of raw materials purchased

	Unit	Quantity		
Pig iron	MT	1,499.62	101,828,034	24,557,952
Coke	MT	856.90	61,699,839	75,705,020
Ship scrap	MT	8,826.39	526,783,399	546,283,198
Charcoal	MT	436.70	6,033,899	5,346,507
Fire brick	PCS	100,769	10,282,058	11,143,170
Nut & bolt	MT	40.04	1,785,250	1,879,051
Piston rod	MT	-	-	-
PVC bucket	PCS	2,368,204	6,763,454	7,054,872
Check valve	PCS	5,076,573	113,595,195	88,053,097
Store materials	Taka		162,080,529	160,410,334
			990,851,656	920,433,201

20.3 Item wise quantity and value of closing stock of raw materials

Pig iron	MT	394.36	26,435,554	5,269,247
Coke	MT	87.25	6,219,716	12,202,639
Ship scrap	MT	2,410.77	144,009,124	150,451,005
Charcoal	MT	101.33	1,634,251	1,507,703
Fire brick	PCS	100,131	8,631,357	8,457,786
Nut & bolt	MT	7.77	331,641	499,701
Piston rod	MT	0.03	1,009	1,011
PVC bucket	PCS	630,789	1,833,336	1,649,309
Check valve	PCS	820,042	18,055,868	7,657,454
Store materials	Taka		22,500,082	12,408,171
			229,651,936	200,104,026

20.4 Item wise details of consumption of raw materials

Pig iron	MT	1,185.66	80,661,727	31,108,233
Coke	MT	945.56	67,682,767	66,506,481
Ship scrap	MT	8,840.00	533,225,275	541,573,415
Charcoal	MT	460.41	5,907,351	5,338,351
Fire brick	PCS	106,879	10,108,487	10,850,905
Nut & bolt	MT	41.94	1,953,312	1,886,687
Piston rod	MT	-		12,609
PVC bucket	PCS	2,312,961	6,579,428	8,238,787
Check valve	PCS	4,589,540	103,196,781	107,379,623
Store materials	Taka		151,988,619	165,769,412
			961,303,746	938,664,502



20.5 Manufacturing expenses				
Salary, allowances & wages			176,362,944	169,250,920
Carriage, loading & unloading			12,869,643	12,116,208
Travel & conveyance			380,150	378,468
Printing & stationery			357,863	319,073
Repairs & maintenance			3,268,886	3,034,988
Postage, telephone & fax			508,299	467,798
Power & fuel			46,333,887	37,472,136
Entertainment			526,809	544,769
Medical & sanitation			441,078	493,462
Insurance			423,775	490,187
			241,473,333	224,568,009
20.6 Item wise quantity and value of work-in-process are as follows				
	Unit	Quantity (2024)	Amount in Taka (2025)	Amount in Taka (2024)
Stock as on 30 June 2025				
Tube well & others	MT	159.58	20,842,733	24,448,190
Pump & others	MT	110.04	14,205,397	5,015,726
			35,048,130	29,463,916
20.7 Item wise quantity and value of finished goods are as follows				
Stock as on 30 June 2025				
Tube well & spares	MT	279.80	37,364,515	30,015,066
Centrifugal pump & others	MT	43.02	5,648,424	5,001,727
			43,012,939	35,016,793
21. Administrative expenses				
Salary & allowances			43,727,846	42,298,438
Travel & conveyance			1,187,566	1,246,112
Printing & stationery			956,736	879,974
Postage			97,085	104,350
Telephone, telex & fax			514,779	558,405
Entertainment			750,601	668,811
Office rent			4,388,400	4,388,400
Repairs & maintenance			1,601,866	1,492,962
Fuel & electricity			1,792,095	1,855,336
Fees & renewals			1,537,651	1,340,232
Insurance			98,573	96,792
Audit fee			316,250	316,250
Employee training			54,190	50,748
Medical & sanitation			31,875	31,570
AGM Expenses			179,340	101,550
Depreciation			27,566	30,495
			57,262,419	55,460,426



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22. Selling & distribution expenses

Salary & allowances	77,964,920	75,457,204
Travel & conveyance	1,937,082	2,076,854
Printing & stationery	1,576,337	1,466,623
Postage	88,255	104,350
Telephone, telex & fax	968,773	930,675
Entertainment	1,235,994	1,114,685
Carriage outwards & fuel	15,943,615	15,824,803
Loading & unloading	2,319,313	2,159,176
Depreciation	149,860	166,511
Forwarding expenses	21,326	29,233
Incentive	1,434,873	1,553,599
	103,640,349	100,883,714

23. Marketing expenses

Salary & allowances	32,075,296	30,990,065
Travel & conveyance	774,885	830,741
Printing & stationery	595,981	586,649
Postage	49,544	52,175
Telephone, telex & fax	383,029	372,270
Entertainment	546,528	445,874
Depreciation	99,906	111,007
Advertisement	17,206,758	17,988,809
	51,731,927	51,377,590

24. Finance cost

Interest on working capital loan	37,377,539	36,140,177
Exchange loss/(gain)	546,426	847,356
Bank charges	864,783	648,876
	38,788,748	37,636,409

25. Contribution to Workers Profit Participation Fund & Welfare Fund

	2,655,961	2,437,793
--	------------------	------------------

This represents 5% of net profit before tax contributed by the Company as per provisions of the Bangladesh Labor Law, 2006 amended in 2015 and is payable to workers as defined in the said law.

26. Current Tax

Income tax for the year	15,020,808	11,617,024
Excess Provision year (AY:)	(266,730)	(479,092)
	14,754,078	11,137,933

27. Earning Per Share (EPS)

Net profit attributable to the ordinary shareholders (Taka)	38,550,107	37,826,778
Weighted average number of ordinary shares outstanding (Number)	10,000,000	10,000,000
	3.86	3.78

Earning per share has been calculated in accordance with IAS-33 "Earning Per Share (EPS)".



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Amount in Taka	
30 June 2025	30 June 2024

28. Net Assets Value (NAV) per share

Net Assets (Total Assets - Total Liabilities)	350,946,380	335,396,273
Number of ordinary shares outstanding (Denominator)	10,000,000	10,000,000
	35.09	33.54

29. Net operating cash flow per share (NOCFPS)

Net cash generated from operating activities	15,582,231	15,429,226
Number of ordinary shares outstanding during the year	10,000,000	10,000,000
	1.56	1.54

29.1 Reconciliation of Net income or Net profit with cash flows from operating activities:

Net Profit Before Tax	53,119,228	48,755,866
Adjustment for:		
Exchange rate changes	(666,717)	(289,764)
Depreciation	5,962,251	6,624,590
Inventories (increase)/decrease	(43,127,711)	3,199,658
Trade receivables (increase)/decrease	824,834	2,696,766
Advance and deposits (increase)/decrease	18,888,025	(46,859,408)
Trade payables increase/(decrease)	(534,822)	257,379
Liabilities for expenses increase/(decrease)	(7,496,905)	11,030,928
Workers profit participation fund (WPPF) & WF payable increase/(decrease)	218,168	(21,627)
Income tax paid	(11,604,121)	(9,965,161)
Net cash flow from operating activities	15,582,231	15,429,227

30. Payments/perquisites to directors

During the period from 01 July 2024 to 30 June 2025:

- No compensation was allowed by the Company to the Managing Director of the Company who is also a Director of the Company.
- No amount of money was expended by the Company for compensating any member of the Board for rendering special services.
- No board meeting attendance fee was paid to the directors of the Company.

Disclosure as per Schedule XI, Part II, Para 7 of the Companies Act 1994:

	Quantity in MT	
	Jul' 24-Jun' 25	Jul' 23-Jun' 24
Production capacity (CI Product)		
Installed capacity	14,820	14,820
Actual production	13,430	13,010
Utilization of capacity	91%	88%



Claim not acknowledged

There was no claim against the company acknowledged as debt as on 30 June 2025.

Credit facilities availed

There was no credit facility available to the company under any contract other than trade payable and working capital financing from various banks as on 30 June 2025 and 30 June 2024.

32.

Capital commitment

There was no capital commitment as on 30 June 2025.

33.

Earnings in foreign currency

During the period company earned Tk. 33,930,271 from export.

34. **Payments in foreign currency**

Amount in USD	
Jul' 24-Jun' 25	Jul' 23-Jun' 24
-	-
2,683,489	1,104,813

35.

Import of machineries
Import of raw materials

No other expenses including royalty, technical assistance and professional advisory fee, interest, etc. were incurred or paid in foreign currency except as stated above.

Commission, brokerage or discount against sales

No commission was incurred or paid to the sales agent/distributor nor any brokerage or discount other than conventional trade discount incurred or paid against sales during July 2024 to June 2025.

Financial risk management

The company has exposure to the following risks from its use of financial instruments:

- Credit risk
- Liquidity risk
- Market risk
- Currency risk
- Interest rate risk

The Board of Directors has overall responsibility for the establishment and oversight of the company's risk management framework. The Board oversees how management monitors compliance with risk management policies and procedures, and reviews the adequacy of the risk management framework in relation to risks faced by the company.

Credit risk

Credit risk is the risk of financial loss to the company if a customer or counterparty to a financial instrument fails to meet its contractual obligations, and arises principally from the company's receivable from customers and investment securities.



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Exposer to credit risk

The maximum exposer to credit risk at the reporting date was:

Trade receivables

Advance & deposits

Cash & bank balances

Amount in Taka	
30 June 2025	30 June 2024

3,448,661	4,273,495
88,804,023	107,692,048
10,205,453	33,212,086
102,458,137	145,177,629

Credit exposure by credit rating

Trade receivables

Advance & deposits

Cash & bank balances

(Amount in Taka)	(%)
3,448,661	3.37%
88,804,023	86.67%
10,205,453	9.96%

38.2 Liquidity risk

Liquidity risk is the risk that the Company will not be able to meet its financial obligations as they fall due. The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, the Company ensures that it has sufficient cash and cash equivalent to meet expected operational expenses, including the servicing of financial obligation through preparation of the cash forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date. Moreover, the Company seeks to maintain short term lines of credit with scheduled commercial banks to ensure payment of obligations in the event that there is insufficient cash to make the required payment. The requirement is determined in advance through cash flows projections and credit lines facilities with banks are negotiated accordingly.

Liquidity risk	(Amount in Taka)		
	Short Term Loan	Accounts Payable	Other Liabilities
As at 30 June 2025			
Carrying amount	93,215,154	3,176,195	17,543,121
Contractual cash flows	93,215,154	3,176,195	17,543,121
Within 6 months or less	93,215,154	3,176,195	13,949,246
Within 12 months	-	-	-
Within 2-6 years	-	-	3,593,874
As at 30 June 2024			
Carrying amount	141,878,262	3,360,499	18,624,959
Contractual cash flows	141,878,262	3,360,499	18,624,959
Within 6 months or less	141,878,262	3,360,499	14,837,780
Within 12 months	-	-	-
Within 2-6 years	-	-	3,787,179

38.3 Market risk

Market risk is the risk that changes in market prices such as foreign exchange rate and interest rates will affect the Company's income or the value of its holding of financial instruments. The objective of market risk management is to manage and control market risk exposures within acceptable parameters, while optimizing the return.



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38.4 Currency risk

The Company is exposed to currency risk on purchases of raw materials and export sales receivable that are denominated in a currency other than the functional currency primarily in U. S. Dollar. The effects of foreign purchase are significant to the Company. The Company has not entered into any type of derivatives instrument in order to hedge foreign currency risk as at 30 June 2024. The loss or gain arises from foreign currency transactions is adjusted as per IAS 21.

Exposure to currency risk

The company's exposure to foreign currency risk was as follows based on notional amounts:

		30 June 2025	30 June 2024
		USD	USD
Foreign currency denominated assets			
Bank Asia Limited	FC (ERQ)	10	2,395
Bank Asia Limited	FC (RAD)	4,017	27,839
		4,027	30,234
Foreign currency denominated liabilities			
Trade payables		-	-
Net Exposure		4,027	30,234

38.5 Interest rate risk

Interest rate risk is the risk that arises due to changes in interest rates on borrowings. Local currency loans are however not significantly affected by fluctuations in interest rates as the rate is below from market rate. The company has not entered into any type of derivative instrument in order to hedge interest rate risk as at the reporting date.

38.6 Accounting classification and fair values

Fair value of financial assets and liabilities together with carrying amount shown in the statement of financial position are as follows:

		30-Jun-25	
		Carrying Amount	Fair Value
Loans and receivables			
Trade receivables		3,448,661	3,448,661
Cash and bank balances		10,205,453	10,205,453
Liabilities carried at amortized costs			
Short term credit facilities		93,215,154	93,215,154
Trade payables		3,176,195	3,176,195
Other liabilities and provision		17,543,121	17,543,121
		30-Jun-24	
		Carrying Amount	Fair Value
Loans and receivables			
Trade receivables		4,273,495	4,273,495
Cash and bank balances		33,212,086	33,212,086
Liabilities carried at amortized costs			
Short term credit facilities		109,294,607	109,294,607
Trade payables		3,711,017	3,711,017
Other liabilities and provision		21,848,028	21,848,028



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39 Related party disclosure

SI	Name of Directors/ Shareholders	Status in RFL	Name of the firms/companies in which interested is the proprietor, partner, director, managing agent, guarantor, employee etc.	Status in interested entities	(%) of Holding/Interest in the concern as on 30.06.2025
01	Ahsan Khan Chowdhury	Chairman	Agricultural Marketing Co Ltd.	Chairman	20.40%
			Property Development Ltd.	Director	23.34%
			PRAN Foods Ltd.	Director	96.93%
			PRAN Agro Ltd.	Director	39.99%
			Kaligonj Agro Processing Ltd.	Director	2.78%
			RFL Plastics Ltd.	Director	99.85%
			PRAN Dairy Ltd.	Director	82.64%
			Mymensingh Agro Ltd.	Director	9.96%
			Career Builders Ltd.	Director	15.00%
			Chorka Textile Ltd.	Director	20.13%
			Packmat Industries Ltd.	Director	43.14%
			Rangpur Metal industries Ltd.	Director	11.23%
			Durable Plastic Ltd.	Director	13.69%
			Advance Trims Solution BD. LTD.	Director	54.22%
			Banga Millers Ltd.	Director	0.17%
			Banga Bakers Ltd.	Director	0.028%
			AKC (Pvt) Ltd.	Director	87.50%
			Get Well Ltd.	Director	6.25%
			Sylvan Technologies Ltd.	Chairman	98.70%
Gonga Foundry Ltd.	Director	6.96%			
Advance Personal Care Ltd.	Director	99.34%			
RFL Electronic Ltd.	Director	0.76%			
2	Mr. Rathenda Nath Paul	Managing Director	Property Development Ltd	Director	0.02%
			RFL Plastics Ltd.	Chairman	0.02%
			Rangpur Metal industries Ltd.	Chairman	0.001%
			Durable Plastic Ltd.	Chairman	0.02%
			Advance Trims Solution BD. LTD.	Chairman	0.02%
			Get Well Ltd.	Chairman	0.001%
			Gonga Foundry Ltd.	Chairman	0.001%
RFL Electronic Ltd.	Chairman	0.002%			
3	Mrs. Uzma Chowdhury	Director Finance	Agricultural Marketing Co Ltd.	Executive	0.41%
			Property Development Ltd.	Chairman	0.03%
			PRAN Foods Ltd.	Director	1.99%
			PRAN Agro Ltd.	Director	0.005%
			Kaliganj Agro Processing Ltd.	Director	0.005%
			RFL Plastics Ltd.	Director	0.02%
			Chorka Textile Ltd.	Director	0.013%
			Packmat Industries Ltd.	Director	2.16%
			Rangpur Metal industries Ltd.	Director	0.001%
			Durable Plastic Ltd.	Director	0.03%
			Advance Trims Solution BD. LTD.	Director	0.02%
			Banga Millers Ltd.	Director	0.0008%
			Banga Bakers Ltd.	Director	0.0001%
			Get Well Ltd.	Director	0.001%
Sylvan Technologies Ltd.	Director	0.0002%			
Gonga Foundry Ltd.	Director	0.000%			
Advance Personal Care Ltd.	Director	0.14%			
RFL Electronic Ltd.	Director	0.001%			
4	Mrs. Sabiha Amjad	Director	Agricultural Marketing Co Ltd.	Director	2.50%
			Carerer Builders Ltd. Ltd.	Director	8.00%



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39.1 Related party transactions

- a) The Company carried out number of transactions with related parties as detailed below in the normal course of business.

Name of the Company	Nature of Transactions	Value of Transaction		Balance as on 30 June 2025
		Debit	Credit	
Advance Trims Solution	Short term-advance	1,102	1,102	-
Gonga Foundry Limited		84,122	84,122	-
Banga Building Materials Ltd.		3,107	3,107	-

Taka in ' 000

- b) The Company has issued corporate guarantee to the financiers of following companies:

On behalf of	In favour of	Tk. in Million	Purpose
RFL Plastics Ltd.	EBL	615	Working Capital
RFL Electronics Ltd.	SCB	380	
Total		995	

- c) The Company has received corporate guarantee from the following companies:

Guarantee received from	In favour of	Tk. In Million	Purpose
RFL Plastics Ltd.	HSBC	410	Working Capital
Total		410	

The companies are subject to common control from same source.

40. Income tax assessment status

Accounting year ended	Assessment year	Assessment status
30-Jun-21	2021-2022	Return Submitted U/S-82BB
30-Jun-22	2022-2023	Return Submitted U/S-180
30-Jun-23	2023-2024	Return Submitted U/S-180
30-Jun-24	2024-2025	Return Submitted U/S-180

41. Disclosure as per Schedule XI, Part II, Para 3 of the Companies Act 1994:

The company had 604 permanent employees as at 30 June 2025 and 591 permanent employees as at 30 June 2024 and a varying number of seasonal and temporary workers as required. All permanent employees receive remuneration in excess of taka 36,000 per annum each.

	Number of Staff	
	30-June 2025	30-June 2024
Head office staff	372	365
Plant staff	232	226
	604	591



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42. General

- 1) All the figures in the financial statements represent Bangladesh Taka currency rounded off to the nearest Taka.
- 2) The comparative information have been disclosed in respect of the year 2024-2025 for all numerical information in the financial statements and also the narrative and descriptive information as found relevant for understanding of the current year's financial statements.

43. Events after the reporting period

Amount to be distributed as dividend

The Board of Directors in their meeting held on October 2025 have recommended cash dividend @% per share of Taka 10 each aggregating Taka 23,000,000 for the year ended 30 June 2024 subject to approval of the shareholders in the Annual General Meeting scheduled to be held on December 2024. The financial statements for the year ended 30 June 2023 do not include the effects of the above cash dividend which will be accounted for in the period when shareholders' right to receive the payment will be established.

Other events

There are no other material events identified after the statement of financial position date which require adjustment or disclosure in these financial statements. Events after statement of financial position date that provide additional information about the company's position at the statement of financial position date are reflected in the financial statements. Events after statement of financial position date that are non-adjusting events are disclosed in the notes when material.

Ahsan Khan Chowdhury
Chairman

Rathendra Nath Paul
Managing Director

Kishor Kumar Debnath
Chief Financial Officer

Muhammad Aminur Rahman
Company Secretary

Dated, Dhaka
26 October 2025

RANGPUR FOUNDRY LIMITED
Schedule of Property, plant and equipment
As at 30 June 2025

(Annexure - A)

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Particulars	Cost			Depreciation				Written Down Value as at 30.06.2025
	Balance as on 01.07.2024	Addition during the year	Total Cost as at 30.06.2025	Rate of Dep.	Balance as on 01.07.2024	Charged during the year	Total Dep. as at 30.06.2025	
Land & land development	2,121,215	-	2,121,215	-	-	-	-	2,121,215
Office building	2,530,520	-	2,530,520	5%	2,484,754	2,288	2,487,042	43,478
Factory building	82,593,757	-	82,593,757	10%	51,178,613	3,141,514	54,320,127	28,273,630
Plant & machineries	260,737,488	-	260,737,488	10%	235,303,443	2,543,404	237,846,848	22,890,640
Furniture, fixture & equipment's	3,551,088	-	3,551,088	10%	3,298,312	25,278	3,323,589	227,499
Vehicles	29,727,141	-	29,727,141	10%	27,229,479	249,766	27,479,246	2,247,895
Total as on 30 June 2025	381,261,209	-	381,261,209		319,494,601	5,962,251	325,456,852	55,804,357
Total as on 30 June 2024	381,261,209	-	381,261,209		312,870,011	6,624,590	319,494,601	61,766,608

Allocation of depreciation:

	30.06.2025	30.06.2024
Cost of goods sold (Note-20)	5,684,919	6,316,577
Administrative expense (Note-21)	27,566	30,495
Selling, distribution & marketing expenses (Note-22 & 23)	249,766	277,518
	5,962,251	6,624,590

**This allocation of depreciation is based on the nature of assets contribution directly to production, administration, selling, distribution & marketing.



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অপ
চাপ
বেশি
পানি



হটলাইন: ০৮০০৭৭৭৭৭৭৭ টোল ফ্রি

আমাদের গ্রুপের ব্রত

দারিদ্র্য ও ক্ষুধা জীবনের অভিশাপ

আমাদের লক্ষ্য :

লাভজনক ব্যবসায়িক কার্যক্রমের মাধ্যমে
কর্মসংস্থানের সুযোগ সৃষ্টি পূর্বক
মানুষের মর্যাদা ও আত্মসম্মান বৃদ্ধি করা।

কোয়ালিটি পলিসি

রংপুর ফাউন্ড্রী লিঃ ক্রমাগত মানব সম্পদ উন্নয়ন এবং উন্নত
প্রযুক্তি ব্যবহার করে ধাতব এবং প্লাস্টিক সামগ্রী উৎপাদন ও
বাজারজাতকরণের মাধ্যমে সর্বোচ্চ ভোক্তা সন্তুষ্টি অর্জনে
অঙ্গীকারবদ্ধ-যা গতিশীল প্রবৃদ্ধি নিশ্চিত করে।



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RANGPUR FOUNDRY LIMITED
PRAN Centre, 105, Middle Badda, Dhaka-1212
PROXY FORM

This proxy card is used for the 45th AGM of the shareholders of Rangpur Foundry Limited. It will be held on Wednesday, December 24, 2025 at 10.30 a.m. on the virtual system by using a digital platform through the following link <https://rangpurfoundry.digitalagmbd.net>

I/We.....

having BO #

--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

Of.....to be me/our proxy to attend and vote on my/our behalf at the 45th AGM of the shareholder of Rangpur Foundry Limited will be held on Wednesday, December 24, 2025 st 10.30 am. on the virtual system by using a digital platform through the following link <https://rangpurfoundry.digitalagmbd.net> and at any adjournment thereof.



.....
Signature of the Proxy

.....
Signature of the Shareholder(s)

Notes: This farm of proxy, duly completed, must be deposited at least 48 hours before the meeting at the Company share department at PRAN Center, Ga-105/1, Middle Badda, Dhaka-1212, praxy will be invalid if not signed and stamped as shown above.

The signature of the shareholder should agree with the specimen signature registered by the Company.



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অল্প চাপে বেশি পানি...

বাংলার গৌরবে
সুপেয় পানির
আস্বাদ



হটলাইন ০৮০০৭৭৭৭৭৭ *টোল ফ্রি



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Rangpur Foundry Limited

Corporate Headquarters: PRAN Center, Ga-105/1 Pragati Sarani
Middle Badda, Dhaka-1212, Bangladesh

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