


Un-Audited Financial Statements
As on and for the 1st Quarter ended 30 September, 2025

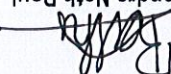
 **Rangpur Foundry Ltd.**

PRAN Center, Ga-105/1 Pragati Sarani,
Middle Badda, Dhaka-1212.

RANGPUR FOUNDRY LIMITED
105-Middle Badda,Dhaka-1212

Dear Shareholders

We forward herewith the Un-Audited Financial Statements of Rangpur Foundry Ltd for the 1st quarter ended 30th September 2025 as per Rule 13 of the Securities & Exchange Rules, 1987.

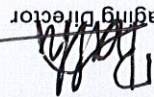

Rathendra Nath Paul
Managing Director

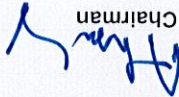
RANGPUR FOUNDRY LIMITED
1st Quarter Un-Audited Results

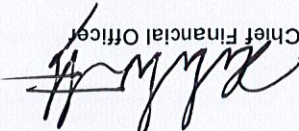
Statement of Profit or Loss and Other Comprehensive Income
For the Period 1st July, 2025 to 30th September, 2025

Taka' 000

Particulars	Notes	Jul'25-Sep'25	Jul'24-Sep'24
Turnover	11.00	437,955	422,853
Less: Cost of Goods Sold	12.00	348,992	336,990
Gross Profit		88,964	85,863
Less: Operating Expenses		61,545	59,787
Administrative Expenses		14,599	14,286
Selling & Distribution Expenses		29,395	28,355
Marketing Expenses		17,550	17,146
Gross Operating Profit		27,418	26,077
Less: Financial Expenses	13.00	10,516	10,173
Net Profit Before Income Tax & WPPF Provision		16,902	15,904
Less: WPPF		805	757
Net Profit Before Tax		16,097	15,147
Less: Income Tax		4,339	3,469
Provision for Income tax		4,380	3,516
Deferred tax		(41)	(47)
Net Profit After Income Tax		11,759	11,678
Earnings per Ordinary Share(EPS)-		1.18	1.17

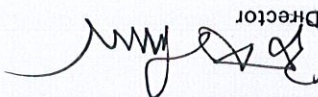

Managing Director


Chairman


Chief Financial Officer

Company Secretary

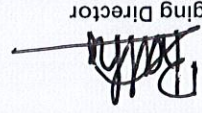
Director

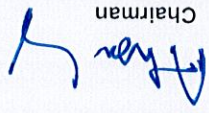


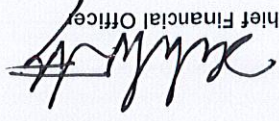
RANGPUR FOUNDRY LIMITED
Statement of Financial Position(Un-Audited)
As at 30th September 2025

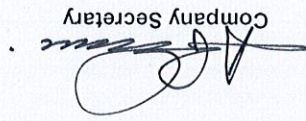
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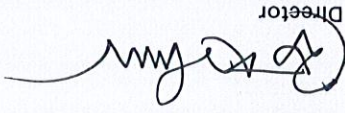
Particulars	Notes	September 30, 2025	June 30, 2025
ASSETS :			
Non-Current Assets		54,463	55,804
Property, Plant & Equipment (WDV)	3.00	54,463	55,804
Current Assets :			
Inventories	4.00	356,917	307,712
Trade and other Receivable	5.00	11,265	3,449
Advances, Deposits & Prepayments		89,960	88,804
Cash & Bank Balances		11,887	10,205
TOTAL ASSETS		524,492	465,975
EQUITY AND LIABILITIES			
Shareholders' Equity		362,705	350,946
Share Capital		100,000	100,000
Retained Earnings--As per Profit & Loss Account	6.00	262,705	250,946
LIABILITIES			
Non-current Liabilities			
Deferred tax liabilities	7.00	1,053	1,094
Current Liabilities :			
Short Term Credit Facility		140,754	93,215
Trade Payable		2,115	3,176
Liabilities for Expenses		1,090	3,977
Security deposit		2,649	2,649
Provision for Income Tax	8.00	9,072	6,668
WPPF	9.00	3,461	2,656
Unclaimed Dividend	10.00	1,593	1,593
TOTAL LIABILITIES		161,787	115,028
TOTAL EQUITY AND LIABILITIES		524,492	465,975
Net Asset Value		36.27	35.09


Managing Director


Chairman


Chief Financial Officer


Company Secretary


Director

RANGPUR FOUNDRY LIMITED

Statement of Cash Flow

For the Period 1st July, 2025 to 30th September, 2025

Taka' 000

Particulars		July-Sep'25	July-Sep'24
i) Cash Flows from Operating Activities :			
Collection from Turnover & Other Income		430,139	417,620
Payment for Cost and Expenses		(463,575)	(438,606)
Interest Paid		(10,398)	(10,048)
Income Tax paid		(1,976)	(2,513)
ii) Cash Flow from Investing Activities :		(45,810)	(33,548)
Acquisition of Fixed Assets		-	-
iii) Cash Flows from Financing Activities :			
Short Term Loan		47,539	12,236
Dividend Paid		-	-
Net Cash Inflows/(Outflows) for the period(!!+!!+!!!)		1,729	(21,311)
Effect of Exchange Rate Changes on Cash and Cash Equivalents		(46)	(55)
Opening Cash & Bank Balances		10,205	33,212
Closing Cash & Bank Balances		11,887	11,846
Net operating cash flow per share(NOCFPS)		(4.58)	(3.35)

Managing Director

Chairman

Chief Financial Officer

Director

Company Secretary

RANGPUR FOUNDRY LIMITED
STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY
For the Period 1st July, 2025 to 30th September, 2025

	1	2	3=(1+2)
Share Capital	100,000	-	100,000
Retained Earnings	11,759	250,946	262,705
Total	11,759	350,946	362,705
Balance as on 30th June 2025	100,000	250,946	350,946
Dividend Paid for the period	-	-	-
Net Profit for the period	-	11,759	11,759
Balance as on 30 September 2025	100,000	262,705	362,705
Balance as on 30th June 2024	100,000	235,396	335,396
Dividend Paid for the period	-	-	-
Net Profit for the period	-	11,678	11,678
Balance as on 30th September 2024	100,000	247,074	347,074

RANGPUR FOUNDRY LIMITED

Notes to the Financial Statements

1st Quarter Un-Audited (1st July, 2025 to 30 September, 2025)
As at and for the period ended 30 September, 2025

1. The background and business activities of the Company

1.1 Status of the Company

Rangpur Foundry Limited was incorporated in Bangladesh on 30 June 1980 as a Private Limited Company under the Companies Act, 1913 and subsequently on 8 November 1996 the company was converted into a Public Limited Company. 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 Sharan, Dhaka-1212 and the factory is located at BSCIC Industrial Estate, Kellabond, Rangpur.

1.2 Nature of business

The company owns and operates an industrial undertaking which manufactures and sells cast iron products which include tube well and irrigation pump including spare parts thereof.

2. Basis of preparation of Financial Statements

2.1 Statement of compliance

The financial statements have been prepared in compliance with the requirements of the International Financial Reporting Standards (IFRS) and International Accounting Standards (IAS), the Companies Act 1994, Securities and Exchange Ordinance 1969, Securities and Exchange Rules 1987, Listing Regulations of Dhaka Stock Exchange Ltd. and Chittagong Stock Exchange Ltd. and other applicable laws and regulations.

The Financial Statements comply with applicable Financial Reporting Standards as under :

IFRS Title	Remarks	
1	First-Time adoption of International Finance Reporting Standard	Complied
7	Financial Instruments : Disclosure	Complied
8	Operating Segments	Complied
9	Financial Instruments	Complied
12	Disclosure of Interests in other Entities	Complied
13	Fair Value Measurement	Complied
15	Revenue from Contracts with Customers	Complied

2.2	Other regulatory compliance
<p>As required, Rangpur Foundry Limited also complies with the applicable provisions of the following major laws/ statutes:</p>	
2.3	<p>The Income Tax act 2023; The Income Tax Rules 2023; The Value Added Tax Act 2012; The Value Added Tax Rules 2016 and The Bangladesh Labour (Amendment) Act 2015.</p>
2.4	<p>Components of financial statements</p>
2.5	<p>(a) Statement of Financial Position(Un-Audited) (b) Statement of Profit or Loss and Other Comprehensive Income(Un-Audited) (c) Statement of Changes in Equity (d) Statement of Cash Flows (e) Notes to the Financial Statements</p>
2.6	<p>These financial statements have been prepared under the historical cost convention applying accrual basis of accounting in accordance with International Financial Reporting Standards (IFRSs).</p>
2.7	<p>Going concern</p>
2.8	<p>The company has adequate resources to be in operation for a foreseeable future and the directors continue to adopt going concern basis in preparing the accounts. The current resources of the company provide sufficient fund to meet the present requirements of its existing business.</p>
2.9	<p>The financial report covered the period from 01 July 2025 to 30 September 2025 and these have been prepared based on International Accounting Standard(IAS) 34: 'Interim Financial Reporting' and same accounting policies and methods of computations were adopted for the financial statements for the year ended 30 June,2024, have been followed for the same for the period under review.</p>
3.00	<p>Non-Current Assets</p>
	<p>Land & Land Development</p>
	<p>Office Building</p>
	<p>Factory Building</p>
	<p>Plant & Machinery</p>
	<p>Furniture Fixture & Equipment</p>
	<p>Vehicles</p>
	<p>2,121</p>
	<p>43</p>
	<p>27,567</p>
	<p>22,318</p>
	<p>2,192</p>
	<p>2,248</p>
	<p>55,804</p>
	<p>54,463</p>

September 30, 2025	Taka
June 30, 2025	Taka

4.00 Inventories

Raw materials
Work-in-process
Finished goods

304,825	229,652
29,740	35,048
22,353	43,012
356,917	307,712

5.00 Trade and Other Receivable

Trade Debtors

11,265	3,449
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Trade receivables have been stated at their nominal value. Trade receivables are accrued in the ordinary course of business

6.00 Retained earnings

Opening balance

Add : Addition for this Period

Less: Adjustment for this Period

250,946	262,705
11,759	262,705
38,550	273,946
235,396	250,946

7.00 Deferred tax liabilities

Deferred tax liability as on 30.06.2025

Add: Deferred tax liability for this Period

1,094	1,279
(41)	(185)
1,053	1,094

September 30, 2025	Taka
1,053	

June 30, 2024	Taka
1,094	

7.01 Deferred tax liabilities

Property, plant and equipment

Applicable rate

Deferred tax liability as on 30 September 2025

52,341	47,661	4,680
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Carrying Amount	Tax Base	Taxable Temporary Difference
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Property, plant and equipment

Applicable rate

Deferred tax liability as on 30 June 2025

53,683	48,821	4,862
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Carrying Amount	Tax Base	Taxable Temporary Difference
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22.50%	1,094
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	September 30, 2025 Taka	September 30, 2024 Taka
8.00 Provision for income tax		
Opening balance	6,668	3,518
Add: Provision made for this Period	4,380	14,487
Less: Adjustment for this Period	1,976	11,337
	<u>9,072</u>	<u>6,668</u>
9.00 Workers Profit Participation Fund (WPPF) & WF Payable		
Opening Balance	2,656	2,437
Add: Addition for this Period	805	2,656
Interest	-	-
Less: Paid for this Period	3,461	5,093
	<u>1,593</u>	<u>2,656</u>
Unclaimed Dividend	1,593	5,952
Less: Dividend Paid	-	4,359
	<u>1,593</u>	<u>1,593</u>
11.00 Net sales		
Domestic sales net of VAT	433,909	419,087
Export sales	4,046	3,767
	<u>437,955</u>	<u>422,853</u>
12.00 Cost of goods sold		
Material consumed	270,180	273,587
Manufacturing Expenses	51,565	49,593
Depreciation	1,279	1,421
Total Manufacturing Cost	<u>323,024</u>	<u>324,601</u>
Opening Work in Process	35,048	29,464
Closing Work in Process	(29,740)	(28,317)
Cost of Production	<u>328,332</u>	<u>325,748</u>
Opening Stock of Finished Goods	43,012	35,017
Closing Stock of Finished Goods	(22,353)	(23,775)
	<u>348,992</u>	<u>336,990</u>

13.00 Financial expenses

Interest on working capital loan
Bank charges

10,102	10,516
71	74
<u>10,173</u>	<u>10,516</u>

14.00 Related party transactions

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

Taka in ' 000	Balance as on 30 September 2023	Name of the Company		Nature of Transactions	Value of Transaction
		Debit	Credit		
-	-	245		Advance Trims Solution Limited	
-	-	1,867		Banga Building Materials Limited	
-	-	36,612		Gonga Foundry Limited	
				Current Account	

b) Company has issued corporate guarantee to the financiers of its associated companies as listed below :

Purpose	Tk. in Million	On behalf of		Total	Working Capital
		In favour of	TK. in Million		
RFL Plastic Limited	615.00	EBL		615.00	
RFL Electronics Limited	380.00	SCB		380.00	
	995.00			995.00	

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

Purpose	Tk. in Million	Guarantee received from		Total	Working Capital
		In favour of	TK. in Million		
RFL Plastic Limited	410	HSBC		410	
	410.00			410.00	

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

a) Short term Employee benefits include:

- Basic Salary
- Allowance includes 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.

b) Post employment benefits:

There is no provision for post employment benefits

350,946	362,705	Net Assets (Total Assets - Total Liabilities)
10,000	10,000	Number of ordinary shares outstanding (Denominator)
35.09	36.27	

20.00 Net Assets Value (NAV) per share

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

11,678	11,759	Net profit attributable to the ordinary shareholders (Take
10,000	10,000	Weighted average number of ordinary shares outstanding
1.17	1.18	Earning per share (EPS)

19.00 Earning Per Share

15147	16097	Net Profit Before Tax
55	46	Exchange Rate Changes
1,490	1,341	Depreciation
(74,328)	(49,205)	Inventories (Increase)/Decrease
(5,234)	(7,816)	Trade receivables (Increase)/Decrease
30,646	(1,156)	Advance and deposits (Increase)/Decrease
(954)	(1,061)	Trade payables Increase/(Decrease)
1,386	(2,886)	Liabilities for expenses Increase/(Decrease)
(2,513)	(1,976)	Income tax paid
757	805	Workers profit participation fund (WPPF) & WF payable
(33,548)	(45,810)	

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

September 30, 2024	September 30, 2025
Taka	Taka

17.00 As per IAS-7 unrealised gain or loss arise from changes in foreign currency exchange rate shown in separate line in Cash flow statement

Neither any "Non Adjusting Events" nor Any "Adjusting Events" took place after the reporting period.

16.00 Post Balance Sheet Events - Disclosure under IAS - 10: Events after Reporting Period

There is no provision for Share based benefit.

e) Share based benefits

Termination benefits have been given as per law of the land. There is no termination benefit during the reporting period.

d) Termination Benefits:

There is no provision for long term benefit.

c) Other Long Term Benefits:

21.00 Net operating cash flow per share (NOCFPS)

Net cash generated from operating activities	(45,810)	(33,548)
Number of ordinary shares outstanding during the year	10,000	10,000
	<u>(4.58)</u>	<u>(3.35)</u>

22.00 Reason for major variances of items in financial statements:

Negative in Net Operating Cash Flow per Share for the period under review compared to that the fact that Higher amounts, as necessitated, have been paid to suppliers and employees.

23.00 Comparative information

Comparative information has been presented in respect of the prior period in accordance with IAS-1: Presentation of Financial Statements, for all numeric information in the financial statements and also the narrative and descriptive information where it is relevant for understanding the current period's financial statements.
Comparative figures have been rearranged wherever considered necessary in order to conform to current Period presentation.