

# **Un-Audited Financial Statements**

As on and for the 2<sup>nd</sup> Quarter ended 31 December, 2025



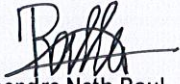
**Rangpur Foundry Ltd.**

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 half year ended 31 December 2025 as per Rule 13 of the Securities & Exchange Rules, 1987.



Rathendra Nath Paul  
Managing Director

RANGPUR FOUNDRY LIMITED  
Half Yearly Un-Audited Results

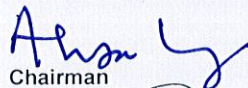
Statement of Profit or Loss and Other Comprehensive Income  
For the Period 1st July ,2025 to 31 December,2025

Taka' 000

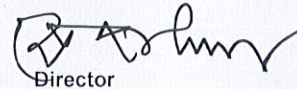
Particulars	Note	Jul'25-Dec'25	Jul'24-Dec'24	Oct'25-Dec'25	Oct'24-Dec'24
Turnover	12.00	842,581	815,672	404,626	392,818
Cost of Goods Sold	13.00	(671,345)	(650,002)	(322,354)	(313,012)
<b>Gross Profit</b>		<b>171,236</b>	<b>165,670</b>	<b>82,272</b>	<b>79,806</b>
Operating Expenses		(121,681)	(118,496)	(60,136)	(58,710)
Administrative Expenses		29,385	28,627	14,786	14,341
Selling & Distribution Expenses		55,752	54,128	26,356	25,774
Marketing Expenses		36,544	35,741	18,994	18,595
<b>Gross Operating Profit</b>		<b>49,555</b>	<b>47,174</b>	<b>22,136</b>	<b>21,096</b>
Financial Expenses	14.00	(17,955)	(17,389)	(7,439)	(7,217)
<b>Net Profit Before Income Tax &amp; WPPF Provision</b>		<b>31,600</b>	<b>29,785</b>	<b>14,697</b>	<b>13,879</b>
WPPF		(1,505)	(1,418)	(700)	(661)
<b>Net Profit Before Tax</b>		<b>30,095</b>	<b>28,367</b>	<b>13,997</b>	<b>13,218</b>
<b>Income Tax</b>					
Provision for Income tax		(8,426)	(6,598)	(4,046)	(3,082)
Deferred tax		82	92	41	46
<b>Net Profit After Income Tax</b>		<b>21,751</b>	<b>21,861</b>	<b>9,992</b>	<b>10,182</b>
<b>Earnings per Ordinary Share(EPS)-</b>		<b>2.18</b>	<b>2.19</b>	<b>1.00</b>	<b>1.02</b>



Managing Director



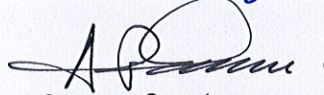
Chairman



Director



Chief Financial Officer



Company Secretary

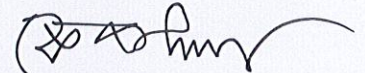
**RANGPUR FOUNDRY LIMITED**  
**Statement of Financial Position(Un-Audited)**  
**As at 31 December 2025**

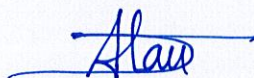
Taka' 000

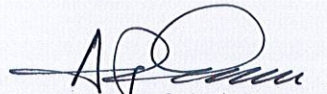
Particulars	Note			December 31, 2025	June 30, 2025
<b>ASSETS :</b>					
<b>Non-Current Assets</b>				<b>53,121</b>	<b>55,804</b>
Property, Plant & Equipment (WDV)	3.00			53,121	55,804
<b>Current Assets :</b>				<b>483,183</b>	<b>410,170</b>
Inventories	4.00			348,278	307,712
Debtors	5.00			16,010	3,449
Advances, Deposits & Prepayments	6.00			65,150	88,804
Cash & Bank Balances				53,746	10,205
<b>TOTAL ASSETS</b>				<b>536,304</b>	<b>465,974</b>
<b>EQUITY AND LIABILITIES</b>					
<b>Shareholders' Equity</b>				<b>349,697</b>	<b>350,946</b>
Share Capital				100,000	100,000
Retained Earnings--As per Profit & Loss Account	7.00			249,697	250,946
<b>LIABILITIES</b>					
<b>Non-current Liabilities</b>					
Deferred tax liabilities	8.00			1,013	1,094
<b>Current Liabilities :</b>				<b>185,595</b>	<b>113,934</b>
Short Term Credit Facility				121,180	93,215
Trade Payable				3,442	3,176
Liabilities for Expenses				17,484	3,978
Security deposit				2,649	2,649
Provision for Income Tax	9.00			12,344	6,668
WPPF	10.00			4,162	2,656
Unclaimed Dividend	11.00			24,334	1,592
<b>TOTAL LIABILITIES</b>				<b>186,608</b>	<b>115,028</b>
<b>TOTAL EQUITY AND LIABILITIES</b>				<b>536,304</b>	<b>465,974</b>
<b>Net Asset Value</b>				<b>34.97</b>	<b>35.09</b>

  
**Managing Director**

  
**Chairman**

  
**Director**

  
**Chief Financial Officer**

  
**Company Secretary**

RANGPUR FOUNDRY LIMITED

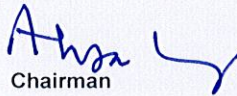
Statement of Cash Flow

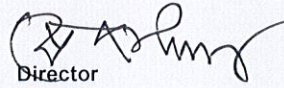
For the Period 1st July ,2025 to 31 December,2025

Taka' 000

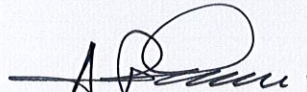
Particulars	July'25-Dec'25	July'24-Dec'24
<b>i) Cash Flows from Operating Activities :</b>		
Collection from Turnover & Other Income	830,020	806,423
Payment for Cost and Expenses	(793,825)	(783,190)
<b>Cash Generated from Operating Activities :</b>	36,195	23,233
Interest Paid	(17,555)	(17,167)
Income Tax paid	(2,750)	(4,303)
<b>Net cash low from/(used in)operating activities</b>	<b>15,890</b>	<b>1,762</b>
<b>ii) Cash Flow from Investing Activities :</b>		
Acquisition of Fixed Assets	-	-
	-	-
<b>iii) Cash Flows from Financing Activities :</b>		
Short Term Loan	27,965	9,947
Liabilities for other Finance		-
Dividend Paid	(257)	(345)
	<b>27,708</b>	<b>9,602</b>
<b>Net Cash Inflows/(Outflows) for the period(i+ii+iii)</b>	<b>43,598</b>	<b>11,363</b>
Effect of Exchange Rate Changes on Cash and	(55)	(65)
<b>Opening Cash &amp; Bank Balances</b>	<b>10,205</b>	<b>33,213</b>
<b>Closing Cash &amp; Bank Balances</b>	<b>53,746</b>	<b>44,511</b>
Net operating cash flow per share(NOCFPS)	1.59	0.18

  
Managing Director

  
Chairman

  
Director

  
Chief Financial Officer

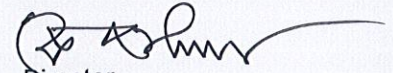
  
Company Secretary

**RANGPUR FOUNDRY LIMITED**  
**STATEMENT OF CHANGES IN SHAREHOLDERS' EQUITY**  
**Half Year ended 31 December '2025**

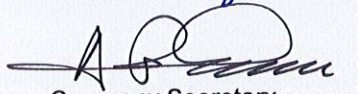
	Share Capital 1	Retained Earnings 2	Total 3=(1+2)
<b>Balance as on 30th June 2025</b>	100,000	250,946	350,946
Dividend Paid for the year 2024-25		(23,000)	(23,000)
Net Profit for the period	-	21,751	21,751
<b>Balance as on 31 December 2025.</b>	<b>100,000</b>	<b>249,697</b>	<b>349,697</b>
<b>Balance as on 30th June 2024</b>	100,000	235,396	335,396
Dividend Paid for the year 2023-24		(23,000)	(23,000)
Net Profit for the period	-	21,860	21,860
<b>Balance as on 31 December 2024</b>	<b>100,000</b>	<b>234,256</b>	<b>334,256</b>

  
**Managing Director**

  
**Chairman**

  
**Director**

  
**Chief Financial Officer**

  
**Company Secretary**

# RANGPUR FOUNDRY LIMITED

## Notes to the Financial Statements

Half Yearly Un-Audited (1st July ,2025 to 31 December,2025)

As at and for the period ended 31 December,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 Sharani, 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 tubewell 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 Accounting & Financial Reporting Standards that are applicable for the financial statements of the company, include the following

IAS 1: Presentation of Financial Statements

IAS 2: Inventories

IAS 7: Statement of Cash Flows

IAS 8: Accounting Policies, Changes in accounting Estimates and Errors

IAS 10: Events after the Reporting Period

IAS 12: Income Taxes

IAS 16: Property, Plant and Equipment

IAS 19: Employee Benefits

IAS 21: The Effects of Changes in Foreign Exchange Rates

IAS 23: Borrowing Costs

IAS 24: Related Party Disclosures  
IAS 32: Financial Instruments: Presentation  
IAS 33: Earnings per Share  
IFRS 7: Financial Instruments: Disclosures  
IFRS 8: Operating Segments  
IFRS 9: Financial Instruments  
IFRS 13: Fair Value Measurement  
IFRS 15: Revenue from Contracts with Customers

2.2 Other regulatory compliance:

As required, Rangpur Foundry Limited also complies with the applicable provisions of the following major laws/ statutes:

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.

2.3 Components of financial statements:

- (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

2.4 Basis of Measurement :

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

2.5 Going concern:

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.

2.6 Reporting Period:

The financial report covered the period from 01 July 2025 to 31 December 2025 and these have been prepared based on International Accounting Standard(IAS) 34: 'Interim Financial Reporting' and same accounting policies and methods of computation as were adopted for the financial statements for the year ended 30 June,2024, have been followed for the same for the period under review.

**3.00 Non-Current Assets:**

	'December 31, 2025 Taka	June 30, 2025 Taka
Land & Land Development	2,121	2,121
Office Building	42	43
Factory Building	26,860	28,274
Plant & Machinery	21,746	22,891
Furniture Fixture & Equipment	216	227
Vehicles	2,136	2,248
	<b>53,121</b>	<b>55,804</b>

'December 31, 2025 Taka	June 30, 2025 Taka
-------------------------------	-----------------------

**4.00 Inventories:**

Raw materials	286,867	229,652
Work-in-process	34,432	35,048
Finished goods	26,979	43,012
	<b>348,278</b>	<b>307,712</b>

**5.00 Trade and Other Receivable:**

Trade Debtors	<b>16,010</b>	<b>3,449</b>
---------------	---------------	--------------

Trade receivables have been stated at their nominal value. Trade receivables are accrued in the ordinary course of business

**6.00 Advance, Deposit & Prepayment:**

Advance	61,866	85,520
Deposit	3,284	3,284
	<b>65,150</b>	<b>88,804</b>

**7.00 Retained earnings:**

Opening balance	250,946	235,396
Add : Addition for this Period	21,751	38,550
	272,697	273,946
Less: Adjustment for this Period	23,000	23,000
	<b>249,697</b>	<b>250,946</b>

**8.00 Deferred tax liabilities:**

Deferred tax liability as on 30.06.2022	1,094	1279
Add: Deferred tax liability for this Period	(81)	(185)
	<b>1,012</b>	<b>1,094</b>

8.01 Deferred tax liabilities:

	Carrying Amount	Tax Base	Taxable Temporary Difference
Property, plant and equipment excluding land and land development	51,000	46,501	4,499
Applicable rate			22.50%
<b>Deferred tax liability as on 31 December 2025</b>			<b>1,013</b>

	Carrying Amount	Tax Base	Taxable Temporary Difference
Property, plant and equipment	55,804	50,942	4,862
Applicable rate			22.50%
<b>Deferred tax liability as on 30 June 2025</b>			<b>1,094</b>

9.00 Provision for income tax:

Opening balance	6,668	3,518
Add: Provision made for this Period	8,426	14,754
	15,094	18,272
Less: Adjustment for this Period	2,750	11,604
	<b>12,344</b>	<b>6,668</b>

**10.00 Workers Profit Participation Fund (WPPF) & WF Payable:**

Opening Balance	2,656	2,438
Add: Addition for this Period	1,506	2,655
Interest	-	-
	<u>4,162</u>	<u>5,093</u>
Less: Paid for this Period	-	2,437
	<u><b>4,162</b></u>	<u><b>2,656</b></u>

**11.00 Unclaimed Dividend**

Opening Balance	1,592	1,592
Add: Addition for this Period	23,000	-
Less: Paid for this Period	258	-
	<u>24,334</u>	<u>1,592</u>

As per the Bangladesh Security and Exchange Commission(BSEC)directive BSEC/CMRRCD/2021-386 dated January14,2021,the company transferred Tk. 257,618 to the Capital Market Stabilization Fund(CMSF) for the dividend remained unclaimed for more than 3 years.

**12.00 Net sales:**

	<b>Jul'25-Dec'25</b>	<b>Jul'24-Dec'24</b>
	<b>Taka</b>	<b>Taka</b>
Domestic sales net of VAT	831,630	803,149
Export sales	10,951	12,523
	<u><b>842,581</b></u>	<u><b>815,672</b></u>

**13.00 Cost of goods sold:**

Material consumed	520,322	516,797
Manufacturing Expenses	134,373	130,040
<b>Total Manufacturing Cost</b>	<u>654,695</u>	<u>646,837</u>
Opening Work in Process	35,048	29,464
Closing Work in Process	(34,432)	(31,926)
<b>Cost of Production</b>	<u>655,311</u>	<u>644,375</u>
Opening Stock of Finished Goods	43,012	35,017
Closing Stock of Finished Goods	(26,978)	(29,390)
	<u><b>671,345</b></u>	<u><b>650,002</b></u>

**14.00 Financial expenses:**

Interest on working capital loan	17,556	17,167
Exchange loss/(gain)	55	65
Bank charges	344	157
	<u><b>17,955</b></u>	<u><b>17,389</b></u>

**15.00 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		Taka in ' 000 Balance as on 31 December 2025
		Debit	Credit	
Advance Trims Solution Limited	Current Account	542	542	-
Gonga Foundry Limited		49,815	49,815	-
Banga Building Materials Limited		2,145	2,145	-

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

On behalf of	In favour of	Tk. in Million	Purpose
RFL Plastics Limited	EBL	615.00	Working Capital
RFL Electronics Limited	SCB	380.00	
<b>Total</b>		<b>995.00</b>	

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

Guarantee received from	In favour of	Tk. In Million	Purpose
RFL Plastic Limited	HSBC	410	Working Capital
<b>Total</b>		<b>410.00</b>	

**16.00 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

**c) Other Long Term Benefits:**

There is no provision for long term benefit.

**d) Termination Benefits:**

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

**e) Share based benefits**

There no provision for Share based benefit.

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

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

**18.00 As per IAS-7 unrealized gain or los arise from changes in foreign currency exchange rate shown in separate line in Cash flow statement****19.00 Reconciliation of Net income or Net profit with cash flows from operating activities.:**

<b>Net Profit Before Tax</b>	<b>30,095</b>	<b>28,367</b>
Adjustment to reconcile profit to net cash provided by operating activities:		
Depreciation	2,683	2,981
Inventories (Increase)/Decrease	(40,566)	(58,321)
Trade receivables (Increase)/Decrease	(12,561)	(9,248)
Advance and deposits (Increase)/Decrease	23,654	40,064
Trade payables Increase/(Decrease)	266	(672)
Liabilities for expenses Increase/(Decrease)	13,506	1,412
Income tax paid	(2,750)	(4,303)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	55	65
Workers profit participation fund (WPPF) & WF payable Increase/(Decr)	1,506	1,419
	<u><b>15,890</b></u>	<u><b>1,762</b></u>

**20.00 Earning Per Share:**

Net profit attributable to the ordinary shareholders (Taka)	21,751	21,860
Weighted average number of ordinary shares outstanding (Number)	10,000	10,000
Earning per share (EPS)	2.18	2.19

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

**21.00 Net Assets Value (NAV) per share :**

Net Assets (Total Assets - Total Liabilities)	349,697	334,256
Number of ordinary shares outstanding (Denominator)	10,000	10,000
	<u><b>34.97</b></u>	<u><b>33.43</b></u>

**22.00 Net operating cash flow per share (NOCFPS)**

Net cash generated from operating activities	15,890	1,762
Number of ordinary shares outstanding during the year	10,000	10,000
	<u><b>1.59</b></u>	<u><b>0.18</b></u>

### **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.

### **24.00 Reasons for major variances of items in financial statements :**

\*Increase in cash and bank balance due to a hug amount collected in the end of the month December ,2025. and that amount stay in cash at bank for payment dividend to share holder's.