


Un-Audited Financial Statements

As on and for the 3rd Quarter ended 31 March, 2026


 **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 third quarter ended 31 March, 2026 as per Rule 13 of the Securities & Exchange Rules, 1987.


Rathendra Nath Paul
Managing Director


RANGPUR FOUNDRY LIMITED
Third quarter Un-Audited Results

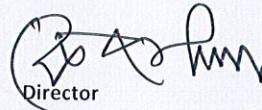
Statement of Profit or Loss and Other Comprehensive Income
For the Period 1st July ,2025 to 31st March,2026

Taka' 000

Particulars		Jul'25-Mar'26	Jul'24-Mar'25	Jan'26-Mar'26	Jan'25-Mar'25
Turnover	12	1,211,054	1,176,097	368,473	360,426
Cost of Goods Sold	13	(964,157)	(936,444)	(292,812)	(286,442)
Gross Profit		246,897	239,653	75,661	73,984
Operating Expenses		(171,771)	(167,501)	(50,091)	(49,003)
Administrative Expenses		42,941	41,861	13,556	13,234
Selling & Distribution Expenses		79,284	77,184	23,533	23,055
Marketing Expenses		49,546	48,456	13,002	12,714
Gross Operating Profit		75,126	72,152	25,570	24,981
Financial Expenses	14	(29,556)	(28,911)	(11,602)	(11,522)
Net Operating Profit		45,569	43,241	13,967	13,459
Other Income		-	-	-	-
Net Profit Before Income Tax & WPPF Provision		45,569	43,241	13,967	13,459
WPPF		(2,170)	(2,059)	(648)	(641)
Net Profit Before Tax		43,399	41,182	13,319	12,818
Income Tax:		(11,988)	(9,446)	(3,644)	(2,940)
Provision for Income tax		(12,111)	(9,585)	(3,685)	(2,986)
Deferred tax		123	139	41	46
Net Profit After Income Tax		31,411	31,736	9,675	9,878
Earnings per Ordinary Share(EPS)-		3.14	3.17	0.97	0.99


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

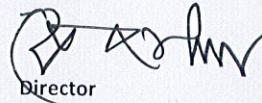
RANGPUR FOUNDRY LIMITED
Statement of Financial Position(Un-Audited)
As at 31 March, 2026

Taka' 000

Particulars		March 31, 2026	June 30, 2025
ASSETS :			
Non-Current Assets			
Property, Plant & Equipment (WDV)	03	51,780	55,804
Current Assets :			
Inventories	04	346,489	307,712
Debtors	05	19,533	3,449
Advances, Deposits & Prepayments	06	83,163	88,804
Cash & Bank Balances		11,514	10,205
TOTAL ASSETS		512,479	465,974
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	07	100,000	100,000
Retained Earnings--As per Profit & Loss Account	07.01	259,357	250,946
LIABILITIES			
Non-current Liabilities			
Deferred tax liabilities	08	971	1,094
Current Liabilities :			
Short Term Credit Facility		116,879	93,215
Trade Payable		3,748	3,176
Liabilities for Expenses		16,175	3,978
Security Deposit		2,649	2,649
Provision for Income Tax	09	8,865	6,668
WPPF	10	2,170	2,656
Unclaimed Dividend	11	1,662	1,592
TOTAL LIABILITIES		153,120	115,028
TOTAL EQUITY AND LIABILITIES		512,477	465,974
Net Asset Value		35.94	35.09


Chairman


Managing Director


Director


Chief Financial Officer

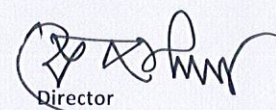

Company Secretary

RANGPUR FOUNDRY LIMITED
Cash Flow Statement
For the Period 1st July,2025 to 31st March,2026

	Taka' 000	
Particulars	July'25-Mar'26	July'24-Mar'25
i) Cash Flows from Operating Activities :		
Collection from Turnover & Other Income	1,194,972	1,163,845
Payment for Cost and Expenses	(1,155,327)	(1,153,649)
Interest Paid	(29,085)	(28,563)
Income Tax paid	(9,914)	(7,108)
Net cash flow(used in) operating activities (Note-16-23)	645	(25,474)
ii) Cash Flow from Investing Activities :		
Acquisition of Fixed Assets	-	-
Net cash used in investing activities	-	-
iii) Cash Flows from Financing Activities :		
Short Term Loan	23,664	34,417
Dividend Paid	(22,929)	(22,633)
Net cash (used in)/flow from financing activities	735	11,784
Net Cash Inflows/(Outflows) for the period(i+ii+iii)	1,380	(13,690)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	(72)	(80)
Opening Cash & Bank Balances	10,205	33,212
Closing Cash & Bank Balances	11,514	19,442
Net operating cash flow per share(NOCFPS)	0.06	(2.55)


Chairman


Managing Director


Director


Chief Financial Officer


Company Secretary

RANGPUR FOUNDRY LIMITED
Statement Of Changes In Shareholders' Equity
Third Quarter ended 31 March '2026

	Taka' 000		
	Share Capital	Retained Earnings	Total
	1	2	3=(1+2)
Balance as on 30th June 2025	100,000	250,946	350,946
Dividend Paid for the year 2024-25		(23,000)	(23,000)
Net Profit for the period	-	31,411	31,411
Balance as on 31 March 2026	100,000	259,357	359,357
Balance as on 30th June 2024	100,000	235,396	335,396
Dividend Paid for the year 2023-24		(23,000)	(23,000)
Net Profit for the period	-	31,736	31,736
Balance as on 31 March 2025	100,000	244,132	344,132

RANGPUR FOUNDRY LIMITED

Notes to the Financial Statements

Third Quarter Un-Audited (1st July,2025 to 31st March,2026)

As at and for the period ended 31st March,2026

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 un-audited interim condensed financial statements have been prepared in accordance with the international accounting standard(IAS) 34, and compliance with the requirements of the International Financial Reporting Standards (IFRS) and 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 have been prepared on a historical cost basis, except for inventory, trade receivables and contingent consideration that have been measured at fair value. The financial statements provide comparative information in respect of the previous period.

These financial statements are presented in Bangladesh Taka (Taka/Tk/BDT), which is both functional and presentational currency of the Company. The amounts in these financial statements have been rounded off to the nearest thousand BDT (000) unless otherwise indicated. Because of these rounding off, in some instance the total may not match the sum of individual balance.

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

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

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

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 1984;
The Value Added Tax & Supplementary Duty Act 2012;
The Value Added Tax & Supplementary Duty 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 March 2026 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,2023, have been followed for the same for the period under review.

2.7 Significant Accounting Policies:

The Company has consistently applied the following accounting policies to all periods presented in these financial Set out below is an index of the significant accounting policies:

- A. Current versus non-current classification
- B. Property, plant and equipment
- C. Financial instruments
- D. Share capital
- E. Impairment
- F. Inventories
- G. Employee benefits
- H. Provisions
- I. Contingencies
- J. Revenue from contracts with customers
- K. Income tax expense
- L. Foreign currency transactions
- M. Finance income and expenses
- N. Earnings per share (EPS)
- O. Dividends
- P. Materiality and aggregation
- R. Events after the reporting period
- S. Changes in accounting policies and disclosures

3.00 Property, plant and equipment

	Mar 31, 2026	Jun 30, 2025
	Taka	Taka
Land & Land Development	2,121	2,121
Office Building	42	43
Factory Building	26,153	28,274
Plant & Machinery	21,174	22,891
Furniture Fixture & Equipment	210	227
Vehicles	2,079	2,248
	51,780	55,804

Depreciation of additional assets is charged from the date when the assets put into use for commercial operation.

4.00 Inventories

	Mar 31, 2026	Jun 30, 2025
	Taka	Taka
Raw materials	294,242	229,652
Work-in-process	24,673	35,048
Finished goods	27,574	43,012
	346,489	307,712

5.00 Trade and Other Receivable

Trade Debtors	<u>19,533</u>	<u>3,449</u>
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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 Advance, Deposit & Prepayment:

Advance	79,879	85,520
Deposit	3,284	3,284
	<u>83,163</u>	<u>88,804</u>

7.00 Share capital

Authorized

20,000,000 Ordinary Shares of Taka 10 each	<u>200,000</u>	<u>200,000</u>
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Issued, Subscribed and Paid up

9,000,000 Ordinary Shares of Taka 10 each fully paid up in cash	90,000	90,000
1,000,000 Ordinary Shares of Taka 10 each issued as bonus shares	10,000	10,000
	<u>100,000</u>	<u>100,000</u>

7.01 Retained earnings

Opening balance	250,946	235,396
Add : Addition for this Period	31,411	38,550
	<u>282,357</u>	<u>273,946</u>
Less: Adjustment for this Period	23,000	23,000
	<u>259,357</u>	<u>250,946</u>

Mar 31, 2026	Jun 30, 2025
Taka	Taka

8.00 Deferred tax liabilities

	Carrying Amount	Tax Base	Taxable Temporary Difference
Property, plant and equipment excluding land	49,658	45,341	4,317
Applicable rate			22.50%
Deferred tax liability as on 31 March 2026			<u>971</u>

	Carrying Amount	Tax Base	Taxable Temporary Difference
Property, plant and equipment excluding land	55,804	50,942	4,861
Applicable rate			22.50%
Deferred tax liability as on 30 June 2025			1,094

9.00 Provision for income tax

Opening balance	6,668	3,518
Add: Provision made for this Period	12,111	14,754
	18,779	18,272
Less: Advance Income Tax	(9,914)	(11,604)
	8,865	6,668

9.01 Current Tax

Provision for the year	12,111	14,754	
	12,111	14,754	
Reconciliation of effective tax rate			
	Rate		
Net Profit Before Tax	43,399	53,119	
Non-deductible expenses	860	805	
Taxable Profit	44,259	53,924	
Income tax using the corporate tax rate	22.50%	9,958	12,133
Income tax using the Tranover tax rate	1.00%	12,111	15,021
Less: Excess Provision		-	(267)
Deferred Tax Income		(123)	(185)
Total Income Tax Expenses	23.50%	11,988	14,569

10.00 Workers Profit Participation Fund (WPPF) & WF Payable

Opening Balance	2,656	2,437
Add: Addition for this Period	2,170	2,656
Interest	-	-
	4,826	5,093
Less: Paid for this Period	2,656	2,437
	2,170	2,656

11.00 Unclaimed Dividend

Opening Balance	1,592	1,608
Add: Addition for this Period	23,000	23,000
Less: Paid for this Period	22,930	23,016
	1,662	1,592

As per the Bangladesh Security and Exchange Commission(BSEC)directive BSEC/CMRRCD/2021-386 dated January14,2021,the company transferred Tk. 2,57,618 to the Capital Market Stabilization Fund(CMSF) for the dividend remained unclaimed for more than 3 years.

11.01

2020-21	-	258
2021-22	474	474
2022-23	470	470
2023-24	389	389
2024-25(Nine month)	329	
	<u>1,662</u>	<u>1,592</u>

9 months ended Mar 31, 2026	9 months ended Mar 31, 2025
Taka	Taka

12.00 Net sales

Domestic sales net of VAT	1,189,087	1,152,258
Export sales	21,967	23,839
	<u>1,211,054</u>	<u>1,176,097</u>

13.00 Cost of goods sold

Material consumed	757,451	753,163
Manufacturing Expenses	177,055	170,517
Depreciation	3,837	4,264
Total Manufacturing Cost	938,344	927,944
Opening Work in Process	35,048	29,464
Closing Work in Process	(24,673)	(26,984)
Cost of Production	948,719	930,424
Opening Stock of Finished Goods	43,012	35,017
Closing Stock of Finished Goods	(27,574)	(28,997)
	964,157	936,444

14.00 Financial expenses

Interest on working capital loan	29,085	28,563
Exchange loss/(gain)	72	80
Bank charges	399	268
	29,556	28,911

15.00 Related party transactions:

All Related parties transactions are duly approved by resolution of Board of Directors & shareholders in Annual General Meeting

a) The company carried out number of transactions with related parties as detailed below in

Name of the Company	Nature of Transactions	Value of Transaction		Taka in ' 000 Balance as on 31 March 2026
		Debit	Credit	
Advance Trims Solution		782	782	-
Gonga Foundry Limited	Current Account	66,465	66,465	-
Banga Building Materials Limited		2,541	2,541	-

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

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

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

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

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 benefit during the reporting period.

e) Share based benefits

There no provision for Share based benefit.

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

Net Profit Before Tax	43,399	41,183
Adjustment to reconcile profit to net cash provided by operating activities:		
Depreciation	4,024	4,472
Inventories (Increase)/Decrease	(38,777)	(75,218)
Trade receivables (Increase)/Decrease	(16,084)	(11,987)
Advance and deposits (Increase)/Decrease	(4,273)	26,547
Trade payables Increase/(Decrease)	572	37
Liabilities for expenses Increase/(Decrease)	12,197	(9,945)
Effect of Exchange Rate Changes on Cash and Cash Equivalents	72	80
Workers profit participation fund (WPPF) & WF payable Increase/(Decrease)	(486)	(378)
	<u>645</u>	<u>(25,210)</u>

18.00 Effect of exchange rate changes on Cash & Cash Equivalents

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

19.00 Earning Per Share:

	Mar 31, 2026	Mar 31, 2025
	Taka	Taka
Net profit attributable to the ordinary shareholders (Taka)	31,411	31,736
Weighted average number of ordinary shares outstanding (Number)	10,000	10,000
Earning per share (EPS)	3.14	3.17

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

20.00 Net Assets Value (NAV) per share :

Net Assets (Total Assets - Total Liabilities)	359,357	344,132
Number of ordinary shares outstanding (Denominator)	10,000	10,000
	<u>35.94</u>	<u>34.41</u>

21.00 Net operating cash flow per share (NOCFPS)

Net cash generated from operating activities	645	(25,210)
Number of ordinary shares outstanding during the year	10,000	10,000
	<u>0.06</u>	<u>(2.52)</u>

22.00 Post Balance Sheet Events- Disclosure under BAS -10: Events after Reporting Period

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

23.00 Impairment

(a) Financial assets

Accounts receivable and other receivables are reviewed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective evidence indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effects on the estimated future cash flows of that asset, that can be estimated reliably. Objective evidence that financial assets are impaired can include default or delinquency by a debtor, indications that a debtor or issuer will enter bankruptcy etc.

(b) Non-financial assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company reviews at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less costs to sell and its value in use.

Carrying amount of the assets is reduced to its recoverable amount by recognizing an impairment loss if, and only if, the recoverable amount of the asset is less than its carrying amount. Impairment loss is recognized immediately in profit or loss, unless the asset is carried at revalued amount. Any impairment loss of a revalued asset shall be treated as a revaluation decrease.

24.00 Reason for major variances of items in financial statements:

*Increase in Loan liabilities because repayments to the banks and other financial institutions in terms of the repayment schedules of the agreements not due to payment.

25.00 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.

26.00 General:

- a. There is no post balance sheet event occurred after the reporting date, which would significantly affect the financial position of the company as at the Balance Sheet date.
- b. Deferred Tax has been calculated Up-to March,2026.
- c. Tax has been provided @ 22.50% or 1% on Turnover which is hier considering yearly tax rate as per previous years'.
- d. Figure have been rounded off to the nearest thousand taka and rearranged, where necessary to conform the current period presentation.