

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**

**First Quarter (Q1) Financial Statements**

**For the period from July 01, 2025 to September 30, 2025**

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
Statement of Financial Position  
As at 30 September 2025  
(Un-audited)

	Amount in Taka 30.09.2025	Amount in Taka 30.06.2025
<b>Non-current assets</b>	<b>1,128,820,229</b>	<b>1,121,534,428</b>
Property, Plant & Equipment	1,123,882,651	1,116,976,663
Intrangible Assets (Software)	4,937,578	4,557,764
<b>Investment</b>	<b>1,782,046</b>	<b>1,698,357</b>
Investment	1,782,046	1,698,357
<b>Current assets</b>	<b>869,861,964</b>	<b>850,434,364</b>
Inventories	299,460,110	296,591,121
Accounts Receivable	213,664,204	216,553,418
Advance, Deposits & Pre-Payments	333,983,528	327,443,938
Cash & Cash Equivalents	22,754,122	9,845,888
<b>Total Assets:</b>	<b>2,000,464,239</b>	<b>1,973,667,148</b>
<b>Shareholders' equity</b>	<b>1,304,311,082</b>	<b>1,285,585,738</b>
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	92,909,651	91,342,158
Retained earnings	320,930,671	303,772,820
<b>Non-Current liabilities</b>	<b>149,790,363</b>	<b>138,168,449</b>
Long term loan	84,274,122	79,561,197
Deferred Tax Liability	65,516,241	58,607,252
<b>Current liabilities &amp; provisions</b>	<b>546,362,794</b>	<b>549,912,962</b>
Current Portion of Long Term Loan	48,274,244	59,930,711
Accounts Payable	7,666,857	7,166,412
Short Term Bank Loan	419,661,466	419,916,298
Provision for WPPF and welfare Fund	24,179,616	22,997,297
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	18,986,055	12,431,135
Unclaimed Dividend	1,889,155	1,889,155
Accrued Expenses	19,966,383	19,842,936
<b>Total Liabilities</b>	<b>696,153,157</b>	<b>688,081,411</b>
<b>Total Liabilities &amp; shareholders' equity</b>	<b>2,000,464,239</b>	<b>1,973,667,150</b>
<b>Net Asset Value per share</b>	<b>17.17</b>	<b>16.92</b>

*Rumana Kabir*  
Chairman

*[Signature]*  
Managing Director

*[Signature]*  
Director Finance

*[Signature]*  
Company Secretary



**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Comprehensive Income**  
**For the period from 01 July 2025 to 30 September 2025**  
**(Un-audited)**

	Jul to Sept. 2025	Jul to Sept. 2024
Net Sales Revenue	302,983,196	298,066,289
Cost of Goods Sold	(228,629,010)	(220,396,161)
<b>Gross profit</b>	<b>74,354,186</b>	<b>77,670,128</b>
<b>Operating expenses</b>	<b>(24,270,188)</b>	<b>(31,284,169)</b>
Office & Administrative Expenses	(9,299,446)	(10,533,760)
Marketing & Distribution Expenses	(14,970,742)	(20,750,409)
<b>Profit from operation</b>	<b>50,083,998</b>	<b>46,385,959</b>
Financial Expenses	(20,504,905)	(14,441,100)
Non Operating Income	341,058	318,483
	<b>29,920,151</b>	<b>32,263,342</b>
Contribution to WPPF and Welfare Fund	(1,424,769)	(1,536,350)
<b>Net Profit before income tax</b>	<b>28,495,382</b>	<b>30,726,992</b>
Less Current Tax Expenses	(6,554,919)	(3,881,502)
Less/(Add) Deferred Tax Expenses/(Income)	(5,062,054)	(590,994)
<b>Net profit after income tax</b>	<b>16,878,409</b>	<b>26,254,496</b>
Earning per share (Basic)	0.22	0.35
Earning per share (Diluted)	-	-

*Rumana Kabir*

Chairman

*M. M. Hossain*

Managing Director

*A. H. Khan*

Director Finance

*Baranor*

Company Secretary

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Changes in Equity**  
**As at 30 September 2025**  
**(Un-audited)**

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2025	759,739,560	130,731,200	91,342,158	303,772,820	1,285,585,738
Dividend paid for the period					-
Net profit after income tax for the period				16,878,408	16,878,408
Depreciation Charged on revalued amount			(279,443)	279,443	-
Other Comprehensive Income					-
Deferred tax expenses/(Income) on revaluation surplus of Depreciable Assets			1,846,936		1,846,936
Balance as at 30 September 2025	759,739,560	130,731,200	92,909,651	320,930,671	1,304,311,082

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2024	759,739,560	130,731,200	92,011,576	272,073,787	1,254,556,123
Dividend paid for the Year	-	-	-	(15,194,791)	(15,194,791)
Net profit after income tax for the period	-	-	-	46,106,273	46,106,273
Depreciation Charged on revalued amount			(787,551)	787,551	-
Other Comprehensive Income					-
Deferred tax expenses/(Income) on revaluation surplus of Depreciable Assets			118,133		118,133
Balance as at 30 June 2025	759,739,560	130,731,200	91,342,158	303,772,820	1,285,585,738

*Rumona Kabir*

Chairman

*M. L.*  
Managing Director

*M. L.*  
Director Finance

*Rumona Kabir*  
Company Secretary



**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Cash Flows**  
For the period from 01 July to 30 September 2025  
(Un-audited)

	Amount in Taka Jul to Sep. 2025	Amount in Taka Jul to Sep. 2024
<b>Cash Flow from Operating Activities:</b>		
Receipts from customers	305,872,411	299,350,590
Receipts from non operating income	341,058	318,483
Payment to suppliers, employees & others	(262,220,954)	(273,679,241)
Income Tax Paid	-	(2,291,360)
<b>Net Cash Provided by Operating Activities: (A)</b>	<b>43,992,515</b>	<b>23,698,472</b>
<b>Cash Flow from Investing Activities:</b>		
Investments in Share	83,689	2,040,000
Acquisition of Property, Plant & Equipment	(23,969,595)	(45,829,039)
Acquisition of Intangible Assets	-	(359,430)
<b>Net Cash Used by Investing Activities: (B)</b>	<b>(23,885,906)</b>	<b>(44,148,469)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds from term loan	(6,943,542)	45,360,990
Proceeds from short term loan	(254,832)	(18,651,166)
<b>Net Cash Used by Financing Activities: (C)</b>	<b>(7,198,374)</b>	<b>26,709,824</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>	<b>12,908,235</b>	<b>6,259,827</b>
Cash & Cash equivalents at the beginning of the period	9,845,888	17,248,984
<b>Closing Cash &amp; Cash equivalents at the end of the period</b>	<b>22,754,122</b>	<b>23,508,810</b>
<b>Net Operating Cash Flow per share</b>	<b>0.58</b>	<b>0.31</b>

*Rumana Kabir*

Chairman

*[Signature]*

Managing Director

*[Signature]*

Director Finance

*[Signature]*

Company Secretary