

RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Second Quarter (Q2) Financial Statements 2025-2026

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position
As at 31 December 2025
(Un-audited)

	Amount in Taka 31.12.2025	Amount in Taka 30.06.2025
Non-current assets	1,135,927,994	1,121,534,428
Property, Plant & Equipment	1,130,990,416	1,116,976,663
Intrangible Assets (Software)	4,937,578	4,557,764
Investment	1,223,319	1,698,357
Investment	1,223,319	1,698,357
Current assets	911,161,562	850,434,364
Inventories	301,784,419	296,591,121
Accounts Receivable	216,016,871	216,553,418
Advance, Deposits & Pre-Payments	357,085,632	327,443,938
Cash & Cash Equivalents	36,274,640	9,845,888
Total Assets:	2,048,312,875	1,973,667,149
Shareholders' equity	1,316,140,856	1,285,585,738
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	92,567,333	91,342,158
Retained earnings	333,102,763	303,772,820
Non-Current liabilities	267,063,015	138,168,449
Long Term Loan	201,657,587	79,561,197
Deferred Tax Liability	65,405,428	58,607,252
Current liabilities & provisions	465,109,003	549,912,962
Current Portion of Long Term Loan	58,199,896	59,930,711
Accounts Payable	7,759,381	7,166,412
Short Term Bank Loan	322,648,082	419,916,298
Provision for WPPF and welfare Fund	24,446,040	22,997,297
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	22,567,826	12,431,135
Unpaid Dividend	1,889,155	1,889,155
Accrued Expenses	21,859,605	19,842,936
Total Liabilities	732,172,018	688,081,411
Total Liabilities & shareholders' equity	2,048,312,875	1,973,667,149
Net Asset Value per share	17.32	16.92

Rumana Kabir

Chairman

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Managing Director

[Signature]

Director Finance

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Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2025 to 31 December 2025

	Amount in Taka			
	Jul-Dec 2025	Jul-Dec 2024	Oct-Dec 2025	Oct-Dec 2024
Net Sales Revenue	618,520,393	594,106,518	315,537,197	296,040,229
Cost of Goods Sold	(482,043,252)	(444,375,977)	(253,414,242)	(223,979,816)
Gross profit	136,477,141	149,730,541	62,122,955	72,060,413
Operating expenses	(47,838,085)	(59,005,389)	(23,567,897)	(27,721,220)
Office & Administrative Expenses	(18,122,787)	(20,987,840)	(8,823,341)	(10,454,081)
Marketing & Distribution Expenses	(29,715,298)	(38,017,548)	(14,744,556)	(17,267,139)
Profit from operation	88,639,055	90,725,152	38,555,058	44,339,193
Financial Expenses	(43,061,845)	(31,077,717)	(22,556,940)	(16,636,617)
Non Operating Income	540,746	775,598	199,688	457,115
Contribution to WPPF and welfare Fund	46,117,956	60,423,033	16,197,806	28,159,691
Net Profit before income tax	(2,196,093)	(2,877,287)	(771,324)	(1,340,938)
Current tax Expenses	43,921,863	57,545,746	15,426,482	26,818,753
Deferred tax Expenses/(Income)	(10,136,691)	(7,119,267)	(3,581,772)	(3,237,764)
Net profit after income tax	(5,014,115)	(352,182)	47,938	238,812
Earning per share (Basic)	0.38	0.66	0.16	0.31
Earning per share (Diluted)	-	-	-	-

Rumana Kabir
Chairman

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Managing Director

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Director Finance

[Signature]
Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Statement of Changes in Equity

As at 31 December 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	-	-	-	28,771,057	28,771,057
Net profit after Income tax for the period	-	-	-	558,886	-
Depreciation Charged on revalued amount	-	-	(558,886)	-	-
Other Comprehensive Income	-	-	1,784,062	-	1,784,062
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets	-	-	-	-	-
Balance as at 31 December 2025	759,739,560	130,731,200	92,567,333	333,102,763	1,316,140,856

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 period	-	-	-	50,074,297	50,074,297
Net profit after Income tax for the period	-	-	-	392,299	-
Depreciation Charged on revalued amount	-	-	(392,299)	-	-
Other Comprehensive Income	-	-	58,845	-	58,845
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets	-	-	-	-	-
Balance as at 31 December 2024	759,739,560	130,731,200	91,678,122	322,540,383	1,304,689,265

Rumana Kabir
Chairman

M. Hossain
Managing Director

Albbir
Director Finance

Rasul
Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash flows (Un-audited)
for the period from 01 July 2025 to 31 December 2025

	Amount in Taka	
	Jul-Dec, 2025	Jul-Dec, 2024
Cash flows from operating activities		
Receipts from customers	619,056,942	597,119,533
Receipts from non operating income	540,746	775,598
Payment to suppliers, employees & others	(565,289,085)	(538,114,446)
Income Tax Paid	-	(2,291,360)
Net Cash Provided by Operating Activities: (A)	54,308,603	57,489,325
Cash flows from investing activities		
Investments	(475,038)	2,215,129
Acquisition of Property, Plant & Equipment	(49,943,284)	(87,941,473)
Acquisition of Intangible Assets	-	(359,430)
Net Cash Used by Investing Activities: (B)	(50,418,322)	(86,085,774)
Cash flows from financing activities		
Proceeds from long term loan	120,365,575	55,421,402
Proceeds from short term loan	(97,268,216)	(9,702,420)
Net Cash Used by Financing Activities: (C)	23,097,359	45,718,982
Net Cash inflow/ outflow(A+B+C)	26,987,640	17,122,533
Cash & Cash equivalents at the beginning of the period	9,845,888	17,248,984
Closing Cash & Cash equivalents at the end of the period	36,833,528	34,371,517
Net Operating Cash Flow per share (Basic)	0.71	0.76

Rumana Kabir.
Chairman

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Managing Director

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Director Finance

[Signature]
Company Secretary