RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Second Quarter (Q3) Financial Statements 2025-2026

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position
As at 31 March 2026
(Un-audited)

	Amount in Taka 31.03.2026	Amount in Taka 30.06.2025
Non-current assets	**1,139,721,740**	**1,121,534,428**
Property, Plant & Equipment	1,134,784,162	1,116,976,663
Intrangible Assets (Software)	4,937,578	4,557,764
Investment	**1,319,705**	**1,698,357**
Investment	1,319,705	1,698,357
Current assets	**892,487,427**	**850,434,364**
Inventories	305,524,415	296,591,121
Accounts Receivable	200,895,672	216,553,418
Advance, Deposits & Pre-Payments	351,322,389	327,443,938
Cash & Cash Equivalents	34,744,951	9,845,888
Total Assets:	**2,033,528,872**	**1,973,667,149**
Shareholders' equity	**1,318,936,131**	**1,285,585,738**
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	92,162,141	91,342,158
Retained earnings	336,303,230	303,772,820
Non-Current liabilities	**277,415,959**	**138,168,449**
Long Term Loan	212,109,442	79,561,197
Deferred Tax Liability	65,306,517	58,607,252
Current liabilities & provisions	**437,176,782**	**549,912,962**
Current Portion of Long Term Loan	56,704,382	59,930,711
Accounts Payable	14,643,270	7,166,412
Short Term Bank Loan	285,977,643	419,916,298
Provission for WPPF and welfare Fund	24,472,968	22,997,297
Share Application Money	5,739,018	5,739,018
Provission for Income Tax	25,727,628	12,431,135
Unpaid Dividend	1,990,255	1,889,155
Accrued Expenses	21,921,618	19,842,936
Total Liabilities	**714,592,741**	**688,081,411**
Total Liabilities & shareholders' equity	**2,033,528,872**	**1,973,667,149**
Net Asset Value per share	**17.36**	**16.92**

Rumana Kabir

Chairman | **Managing Director** | **Director Finance** | **Company Secretary**

RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Statement of Comprehensive Income (Un-audited)

for the period from 01 July 2025 to 31 March 2026

Particulars	Amount in Taka			
	Jul 25-Mar 26	Jul 24-Mar 25	Jan-Mar 2026	Jan-Mar 2025
Net Sales Revenue	921,674,384	917,380,491	303,153,991	323,273,973
Cost of Goods Sold	(724,996,380)	(686,246,587)	(242,953,128)	(241,870,610)
Gross profit	**196,678,004**	**231,133,904**	**60,200,863**	**81,403,363**
Operating expenses	**(73,565,560)**	**(81,175,573)**	**(25,727,474)**	**(22,170,184)**
Office & Administrative	(29,833,248)	(30,164,659)	(11,710,460)	(9,176,819)
Marketing & Distributio	(43,732,312)	(51,010,914)	(14,017,014)	(12,993,365)
Profit from operation	**123,112,444**	**149,958,331**	**34,473,389**	**59,233,179**
Financial Expenses	(63,661,223)	(47,100,771)	(20,599,378)	(16,023,054)
Non Operating Income	950,893	1,229,189	410,147	453,591
	60,402,114	**104,086,749**	**14,284,158**	**43,663,716**
Contribution to WPPF and welfare Fund	(2,876,291)	(4,956,512)	(680,198)	(2,079,225)
Net Profit before income tax	**57,525,823**	**99,130,237**	**13,603,960**	**41,584,491**
Income tax Expenses	(18,337,447)	(13,535,525)	(3,186,640)	(6,064,076)
Net profit after income tax	**39,188,376**	**85,594,712**	**10,417,320**	**35,520,415**
Earning per share (EPS)	**0.52**	**1.13**	**0.14**	**0.47**

Rumana Kabir

Chairman | **Managing Director** | **Director Finance** | **Company Secretary**

RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Statement of Changes in Equity

As at 31 March 2026

(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 (Cash)				(7,496,295)	(7,496,295)
Net profit after income tax for the period				39,188,376	39,188,376
Depreciation Charged on revalued amount			(838,329)	838,329	-
Other Comprehensive Income					-
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets			1,658,312		1,658,312
Balance as at 31 March 2026	**759,739,560**	**130,731,200**	**92,162,141**	**336,303,230**	**1,318,936,131**

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 (Cash)				(15,194,791)	(15,194,791)
Net profit after income tax for the period				85,594,713	85,594,713
Depreciation Charged on revalued amount			(586,244)	586,244	-
Other Comprehensive Income					-
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets			87,937		87,937
Balance as at 31 March 2025	**759,739,560**	**130,731,200**	**91,513,268**	**343,059,953**	**1,325,043,981**

Rumana Kabir
Chairman

Managing Director

Director Finance

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash flows (Un-audited)
for the period from 01 July 2025 to 31 March 2026

Particulars	Amount in Taka Jul 25-Mar 26	Amount in Taka Jul 24-Mar 25
Cash flows from operating activities		
Receipts from customers	937,332,133	920,149,109
Receipts from non operating income	950,893	1,229,189
Payment to suppliers, employees & others	(826,199,401)	(835,987,491)
Income Tax Paid	-	(2,291,360)
Net Cash Provided by Operating Activities: (A)	**112,083,625**	**83,099,447**
Cash flows from investing activities		
Investments	546,030	2,090,368
Acquisition of Property, Plant & Equipment	(75,617,557)	(132,805,148)
Acquisition of Intangible Assets	-	(711,234)
Net Cash Used by Investing Activities: (B)	**(75,071,527)**	**(131,426,015)**
Cash flows from financing activities		
Proceeds from long term loan	129,321,916	71,483,027
Proceeds from short term Bank loan	(133,938,655)	34,772,286
Dividend Paid	(7,496,295)	(15,194,791)
Net Cash Used by Financing Activities: (C)	**(12,113,034)**	**91,060,522**
Net Cash inflow/ outflow(A+B+C)	24,899,064	42,733,954
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	**34,744,951**	**59,982,938**
Net operating cash flows per share	1.48	1.09

Rumana Kabir
Chairman

Managing Director

Director Finance

Company Secretary