

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position (Un-audited)
as at March 31, 2023

	Amount in Taka 31.03.2023	Amount in Taka 30.06.2022
Non-current assets	892,535,119	855,890,027
Property, Plant & Equipment	889,862,634	853,099,179
Intrangible Assets (Software)	2,672,484	2,790,848
Investment	8,625,881	15,525,881
Investment In Shares	8,625,881	15,525,881
Current assets	759,172,733	649,047,742
Inventory	233,384,995	207,322,418
Accounts Receivable	154,792,737	137,953,590
Advance, Deposits & Pre-Payments	313,527,462	284,929,080
Cash & Cash Equivalents	57,467,539	18,842,654
Total Assets:	<u>1,660,333,733</u>	<u>1,520,463,650</u>
Shareholders' equity	1,218,535,695	1,148,354,797
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	92,821,718	93,413,164
Reserve for unrealized foreign currency gain/(loss)	-	-
Retained earnings	235,243,217	164,470,873
Non-Current liabilities	84,841,577	79,154,981
Term Loan	38,965,681	24,619,273
Deferred Tax Liability	45,875,896	54,535,708
Current liabilities & provisions	356,956,461	292,953,872
Current Portion of Long Term Loan	37,495,699	28,954,513
Accounts Payable	18,356,044	27,926,069
Short Term Bank Loan	222,086,155	181,281,703
Provision for WPPF and welfare Fund	22,204,498	18,052,515
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	31,480,846	18,571,512
Unpaid/Unclaimed dividend	1,200,293	691,974
Accrued Expenses	18,393,909	11,736,568
Total Liabilities & shareholders' equity	<u>1,660,333,733</u>	<u>1,520,463,650</u>
Net Asset Value per share	<u>16.04</u>	<u>15.12</u>

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2022 to 31 March 2023

Particulars	Amount in Taka			
	Jul 22-Mar 23	Jul 21-Mar 22	Jan-Mar 2023	Jan-Mar 2022
Net Sales Revenue				
Cost of Goods Sold	881,364,085	687,769,748	334,023,173	256,114,536
Gross profit	(666,269,394)	(500,424,931)	(243,364,354)	(179,779,136)
	215,094,691	187,344,817	90,658,819	76,335,400
Operating expenses				
Office & Administrative Expenses	(77,496,791)	(59,455,401)	(27,857,733)	(22,507,043)
Marketing & Distribution Expenses	(33,244,134)	(26,434,599)	(12,100,663)	(8,571,917)
	(44,252,657)	(33,020,802)	(15,757,070)	(13,935,126)
Profit from operation	137,597,900	127,889,416	62,801,086	53,828,357
Financial Expenses				
Non Operating Income	(19,719,437)	(13,064,035)	(7,073,343)	(4,680,388)
	3,165,179	12,614,863	347,293	6,622,930
Contribution to WPPF and welfare Fund	121,043,642	127,440,244	56,075,036	55,770,899
Net Profit before income tax	(5,763,983)	(6,068,583)	(2,670,240)	(2,655,757)
Income tax Expenses	115,279,659	121,371,661	53,404,796	53,115,142
Net profit after income tax	(7,143,405)	(17,616,968)	(1,971,923)	(7,768,163)
	108,136,254	103,754,693	51,432,873	45,346,979
Earning per share (Basic)	1.42	1.37	0.68	0.60
Earning per share (Diluted)	1.42	1.37	0.68	0.60

Sd/-

Chairman

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Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

Statement of Changes in Equity (Un-audited)
As at March 31, 2023

Particulars	Share Capital	Share Premium	Revaluation Reserve	Reserve for unrealized foreign currency gain/(loss)	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2022	759,739,560	130,731,200	93,413,163	-	164,470,873	1,148,354,797
Net Profit after tax for the period					108,136,254	108,136,254
Depreciation charged on revalued amount			623,068		(623,068)	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets			31,622			31,622
Dididend paid for the year 2022 (Cash)					(37,986,978)	(37,986,978)
Balance at 31 March 2023	759,739,560	130,731,200	94,067,853	-	233,997,081	1,218,535,695

Balance at 01 July 2021	737,611,230	130,731,200	94,146,633	93,206	118,253,267	1,080,835,537
Net Profit after tax for the period					103,754,692	103,754,692
Depreciation charged on revalued amount			(642,338)		642,338	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets			96,351			96,351
Dididend paid for the year 2021 (Stock)	22,128,330				(22,128,330)	-
Dididend paid for the year 2021 (Cash)					(22,128,337)	(22,128,337)
Balance at 31 March 2022	759,739,560	130,731,200	93,600,646	93,206	178,393,630	1,162,558,243

Sd/-

Chairman

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Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

**Statement of Cash flows (Un-audited)
for the period from 01 July 2022 to 31 March 2023**

Particulars

Cash flows from operating activities

Receipts from customers
Receipts from non operating income
Payment to suppliers, employees & others
Income Tax Paid

Net Cash Provided by Operating Activities: (A)

Cash flows from investing activities

Investments
Acquisition of Property, Plant & Equipment
Acquisition of Intangible Assets

Net Cash Used by Investing Activities: (B)

Cash flows from financing activities

Proceeds from short term loan
Proceeds from short term Bank loan
Dividend Paid

Net Cash Used by Financing Activities: (C)

Net Cash inflow/ outflow(A+B+C)

Cash & Cash equivalents at the beginning of the period

Closing Cash & Cash equivalents at the end of the year

Net operating cash flows per share

Amount in Taka	
Jul 22-Mar 23	Jul 21-Mar 22
864,524,938	676,363,579
3,165,179	12,614,863
(767,446,997)	(582,268,113)
(2,800,424)	(4,294,859)
97,442,696	102,415,470
6,900,000	(26,634,057)
(91,354,353)	(67,027,451)
(68,525)	(56,368)
(84,522,878)	(93,717,876)
22,887,594	22,452,174
40,804,452	(1,078,530)
(37,986,978)	(22,459,840)
25,705,068	(1,086,196)
38,624,886	7,611,398
18,842,654	44,189,122
57,467,539	51,800,520
1.28	1.35

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Director Finance

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Company Secretary

