

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position
As at 30 September 2023
(Un-audited)

| | Amount in Taka 30.09.2023 | Amount in Taka 30.06.2023 |
|---|--|--|
| Non-current assets | 983,922,119 | 970,903,159 |
| Property, Plant & Equipment | 980,907,160 | 967,810,893 |
| Intrangible Assets (Software) | 3,014,959 | 3,092,266 |
| Investment | 4,348,636 | 9,548,636 |
| Investment | 4,348,636 | 9,548,636 |
| Current assets | 721,808,491 | 733,628,147 |
| Inventories | 262,033,308 | 269,294,160 |
| Accounts Receivable | 162,551,789 | 159,976,898 |
| Advance, Deposits & Pre-Payments | 280,136,840 | 289,356,936 |
| Cash & Cash Equivalents | 17,086,554 | 15,000,153 |
| Total Assets: | <u>1,710,079,246</u> | <u>1,714,079,942</u> |
| Shareholders' equity | 1,251,637,141 | 1,215,597,473 |
| Share Capital | 759,739,560 | 759,739,560 |
| Share Premium | 130,731,200 | 130,731,200 |
| Revaluation Reserve | 92,529,167 | 92,701,698 |
| Retained earnings | 268,637,214 | 232,425,015 |
| Non-Current liabilities | 93,769,870 | 91,505,926 |
| Long term loan | 37,413,292 | 35,605,440 |
| Deferred Tax Liability | 56,356,578 | 55,900,486 |
| Current liabilities & provisions | 364,672,235 | 406,976,543 |
| Current Portion of Long Term Loan | 39,527,228 | 45,063,125 |
| Accounts Payable | 14,869,883 | 25,448,100 |
| Short Term Bank Loan | 231,620,932 | 260,299,895 |
| Provision for WPPF and welfare Fund | 23,187,156 | 21,658,099 |
| Share Application Money | 5,739,018 | 5,739,018 |
| Provision for Income Tax | 29,783,719 | 28,752,759 |
| Unclaimed Dividend | 1,193,005 | 1,193,005 |
| Accrued Expenses | 18,751,294 | 18,822,542 |
| Total Liabilities | 458,442,105 | 498,482,469 |
| Total Liabilities & shareholders' equity | <u>1,710,079,246</u> | <u>1,714,079,942</u> |
| Net Asset Value per share | <u>16.47</u> | <u>16.00</u> |

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Comprehensive Income
For the period from 01 July 2023 to 30 September 2023
(Un-audited)

| | Jul to Sept. 2023 | Jul to Sept. 2022 |
|---|--------------------------|--------------------------|
| Net Sales Revenue | 304,556,798 | 259,933,398 |
| Cost of Goods Sold | (226,208,743) | (190,798,426) |
| Gross profit | 78,348,055 | 69,134,972 |
| Operating expenses | (28,108,497) | (23,695,197) |
| Office & Administrative Expenses | (10,186,973) | (10,157,200) |
| Marketing & Distribution Expenses | (17,921,524) | (13,537,997) |
| Profit from operation | 50,239,558 | 45,439,775 |
| Financial Expenses | (6,628,409) | (5,778,417) |
| Non Operating Income | 622,352 | 2,544,493 |
| Contribution to WPPF and Welfare Fund | 44,233,501 | 42,205,851 |
| Net Profit before income tax | 42,127,144 | 40,196,049 |
| Less Current Tax Expenses | (5,631,384) | (5,431,992) |
| Less/(Add) Deferred Tax Expenses/(Income) | (486,539) | 329,163 |
| Net profit after income tax | 36,009,221 | 35,093,219 |
| Earning per share (Basic) | 0.47 | 0.46 |
| Earning per share (Diluted) | - | - |

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Changes in Equity
As at 30 September 2023
(Un-audited)

| Particulars | Share Capital | Share | Revaluation | Retained | Total |
|--|--------------------|--------------------|-------------------|--------------------|----------------------|
| | Taka | Taka | Taka | Taka | Taka |
| Balance as at 01 July 2023 | 759,739,560 | 130,731,200 | 92,701,697 | 232,425,015 | 1,215,597,473 |
| Dividend paid for the period | | | | | - |
| Net profit after income tax for the period | | | | 36,009,222 | 36,009,222 |
| Depreciation Charged on revalued amount | | | (202,977) | 202,977 | - |
| Other Comprehensive Income | | | | | - |
| Deferred tax expenses/(income) on | | | 30,447 | | 30,447 |
| Balance as at 30 September 2023 | 759,739,560 | 130,731,200 | 92,529,167 | 268,637,214 | 1,251,637,141 |

| Particulars | Share Capital | Share | Revaluation | Retained | Total |
|--|--------------------|--------------------|-------------------|--------------------|----------------------|
| | Taka | Taka | Taka | Taka | Taka |
| Balance as at 01 July 2022 | 759,739,560 | 130,731,200 | 93,413,163 | 164,470,873 | 1,148,354,797 |
| Dividend paid for the Year | - | - | - | (37,986,978) | (37,986,978) |
| Net profit after income tax for the period | - | - | - | 105,104,101 | 105,104,101 |
| Depreciation Charged on revalued amount | | - | (837,019) | 837,019 | - |
| Other Comprehensive Income | | | | | - |
| Deferred tax expenses/(income) on | | | 125,553 | | 125,553 |
| Balance as at 30 June 2023 | 759,739,560 | 130,731,200 | 92,701,697 | 232,425,015 | 1,215,597,473 |

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash Flows
For the period from 01 July to 30 September 2023
(Un-audited)

| | Amount in Taka Jul to Sep. 2023 | Amount in Taka Jul to Sep. 2022 |
|---|--|--|
| Cash Flow from Operating Activities: | | |
| Receipts from customers | 301,981,907 | 249,022,975 |
| Receipts from non operating income | 622,352 | 2,544,493 |
| Payment to suppliers, employees & others | (237,970,095) | (233,922,343) |
| Income Tax Paid | (4,600,424) | - |
| Net Cash Provided by Operating Activities: (A) | 60,033,739 | 17,645,125 |
| Cash Flow from Investing Activities: | | |
| Investments in Share | 5,200,000 | (2,171,493) |
| Acquisition of Property, Plant & Equipment | (30,740,329) | (26,612,813) |
| Net Cash Used by Investing Activities: (B) | (25,540,329) | (28,784,306) |
| Cash Flow from Financing Activities: | | |
| Proceeds from term loan | (3,728,045) | 5,818,623 |
| Proceeds from short term loan | (28,678,963) | 24,277,279 |
| Dividend paid | - | - |
| Net Cash Used by Financing Activities: (C) | (32,407,008) | 30,095,902 |
| Net Cash inflow/ outflow(A+B+C) | 2,086,402 | 18,956,721 |
| Cash & Cash equivalents at the beginning of the period | 15,000,153 | 18,842,654 |
| Closing Cash & Cash equivalents at the end of the period | 17,086,554 | 37,799,375 |
| Net Operating Cash Flow per share | 0.79 | 0.23 |

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary