

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:	1,710,079,246	1,714,079,942
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	1,710,079,246	1,714,079,942
Net Asset Value per share	16.47	16.00

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	
	44,233,501	42,205,851	
Contribution to WPPF and Welfare Fund	(2,106,357)	(2,009,802)	
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/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director Finance	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