

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**

Statement of Financial Position

As at 30 September 2021

**(Un-audited)**

	<b>Amount in Taka</b>	<b>Amount in Taka</b>
	<b>30.09.2021</b>	<b>30.06.2021</b>
<b>Non-current assets</b>	<b>781,497,151</b>	<b>776,107,333</b>
Property, Plant & Equipment	778,549,417	773,084,016
Intrangible Assets (Software)	2,947,734	3,023,317
<b>Investment</b>	<b>25,926,558</b>	<b>15,179,686</b>
Government Bond	25,926,558	15,179,686
<b>Current assets</b>	<b>596,648,576</b>	<b>588,362,270</b>
Inventory	165,081,638	161,842,356
Accounts Receivable	125,787,539	125,617,797
Advance, Deposits & Pre-Payments	251,974,474	256,712,995
Cash & Cash Equivalents	53,804,925	44,189,122
<b>Total Assets:</b>	<b>1,404,072,285</b>	<b>1,379,649,289</b>
<b>Shareholders' equity</b>	<b>1,110,819,965</b>	<b>1,080,835,537</b>
Share Capital	737,611,230	737,611,230
Share Premium	130,731,200	130,731,200
Revaluation Reserve	93,963,266	94,146,634
Reserve for unrealized foreign currency gain/(loss)	93,206	93,206
Retained earnings	148,421,063	118,253,267
<b>Non-Current liabilities</b>	<b>61,126,897</b>	<b>60,604,782</b>
Term Loan	9,802,203	9,361,866
Deferred Tax Liability	51,324,694	51,242,916
<b>Current liabilities &amp; provisions</b>	<b>232,125,423</b>	<b>238,208,970</b>
Current Portion of Long Term Loan	9,427,469	9,900,815
Accounts Payable	11,704,969	18,321,318
Short Term Bank Loan	164,991,636	169,731,644
Provision for WPPF and welfare Fund	16,267,856	15,023,924
Share Application	5,739,018	5,739,018
Provision for Income Tax	17,158,551	12,221,121
Accrued Expenses	6,835,924	7,271,130
<b>Total Liabilities &amp; shareholders' equity</b>	<b>1,404,072,285</b>	<b>1,379,649,290</b>
<b>Net Asset Value per share</b>	<b>15.06</b>	<b>14.65</b>

Sd/-

**Chairman**

Sd/-

**Managing Director**

Sd/-

**Director**

Sd/-

**Company  
Secretary**

**Statement of Comprehensive Income**  
For the period from 01 July 2021 to 30 September 2021  
**(Un-audited)**

	<b>Jul to Sept. 2021</b>	<b>Jul to Sept. 2020</b>
Net Sales Revenue	221,269,342	156,155,334
Cost of Goods Sold	(166,906,367)	(120,465,873)
<b>Gross profit</b>	<b>54,362,975</b>	<b>35,689,461</b>
<b>Operating expenses</b>	<b>(17,652,934)</b>	<b>(17,106,650)</b>
Office & Administrative Expenses	(8,293,536)	(7,970,215)
Marketing & Distribution Expenses	(9,359,398)	(9,136,435)
<b>Profit from operation</b>	<b>36,710,041</b>	<b>18,582,811</b>
Financial Expenses	(3,333,722)	(3,816,866)
Non Operating Income	3,377,499	134,015
Contribution to WPPF and Welfare Fund	36,753,818	14,899,960
<b>Net Profit before income tax</b>	<b>(1,750,182)</b>	<b>(709,522)</b>
Income Tax Expenses	(5,051,567)	(1,902,125)
<b>Net profit after income tax</b>	<b>29,952,069</b>	<b>12,288,313</b>
Earning per share (Basic)	0.41	0.17
Earning per share (Diluted)		0.16

Sd/-  
Chairman

Sd/-  
Managing Director

Sd/-  
Director

Sd/-  
Company Secretary

**Statement of Changes in Equity**  
As at 30 September 2021  
(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Reserve for unrealized foreign currency gain/(loss)	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka	Taka
<b>Balance as at 01 July 2021</b>	737,611,230	130,731,200	94,146,633	93,206	118,253,267	1,080,835,537
Dividend paid for the period						-
Net profit after income tax for the period					29,952,069	29,952,069
Depreciation Charged on revalued amount			(215,726)		215,726	-
Other Comprehensive Income						-
Deferred tax expenses/(income) on revaluation surplus of			32,359			32,359
<b>Balance as at 30 September</b>	<b>737,611,230</b>	<b>130,731,200</b>	<b>93,963,266</b>	<b>93,206</b>	<b>148,421,062</b>	<b>1,110,819,965</b>
<b>Balance as at 01 July 2020</b>	723,148,270	130,731,200	94,902,788	104,401	99,450,223	1,048,336,882
Dividend paid for the Year	14,462,960	-	-	-	(28,925,920)	(14,462,960)
Net profit after income tax for the period	-	-	-	-	46,839,370	46,839,370
Depreciation Charged on revalued amount		-	(889,594)		889,594	-
Other Comprehensive Income				(11,195)		(11,195)
Deferred tax expenses/(income) on revaluation surplus of			133,439			133,439
Depreciable Assets						
<b>Balance as at 30 June 2021</b>	<b>737,611,230</b>	<b>130,731,200</b>	<b>94,146,633</b>	<b>93,206</b>	<b>118,253,267</b>	<b>1,080,835,537</b>

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director

Sd/-

Company Secretary

**Statement of Cash Flows**  
For the period from 01 July to 30 September 2021  
(Un-audited)

	<b>Amount in Taka</b> <b>Jul to Sep. 2021</b>	<b>Amount in Taka</b> <b>Jul to Sep. 2020</b>
<b>Cash Flow from Operating Activities:</b>		
Receipts from customers	221,099,600	154,475,787
Receipts from non operating income	3,377,499	134,015
Payment to suppliers, employees & others	(179,977,119)	(146,614,710)
Income Tax Paid		
<b>Net Cash Provided by Operating Activities: (A)</b>	<b>44,499,980</b>	<b>7,995,092</b>
<b>Cash Flow from Investing Activities:</b>		
Investments in Share	(10,746,872)	-
Acquisition of Property, Plant & Equipment	(18,964,288)	(12,177,638)
<b>Net Cash Used by Investing Activities: (B)</b>	<b>(29,711,160)</b>	<b>(12,177,638)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds from term loan	(33,009)	(5,699,945)
Proceeds from short term loan	(4,740,008)	13,536,761
Dividend paid	(400,000)	-
<b>Net Cash Used by Financing Activities: (C)</b>	<b>(5,173,017)</b>	<b>7,836,816</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>	<b>9,615,803</b>	<b>3,654,270</b>
Cash & Cash equivalents at the beginning of the year	44,189,122	29,230,939
<b>Closing Cash &amp; Cash equivalents at the end of the year</b>	<b>53,804,925</b>	<b>32,885,209</b>
<b>Net Operating Cash Flow per share</b>	<b>0.60</b>	<b>0.11</b>

Sd/-  
Chairman

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Managing Director

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Director

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Company  
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