

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position
As at 31 December 2023
(Un-audited)

	Amount in Taka 31.12.2023	Amount in Taka 30.06.2023
Non-current assets	997,591,063	970,903,159
Property, Plant & Equipment	994,567,280	967,810,893
Intrangible Assets (Software)	3,023,783	3,092,266
Investment	2,709,756	9,548,636
Investment	2,709,756	9,548,636
Current assets	760,058,191	733,628,147
Inventories	258,452,445	269,294,160
Accounts Receivable	158,118,435	159,976,898
Advance, Deposits & Pre-Payments	308,360,087	289,356,936
Cash & Cash Equivalents	35,127,224	15,000,153
Total Assets:	<u>1,760,359,010</u>	<u>1,714,079,942</u>
Shareholders' equity	1,274,665,426	1,215,597,473
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	92,357,931	92,701,698
Reserve for unrealized foreign currency gain/(loss)	-	-
Retained earnings	291,836,735	232,425,015
Non-Current liabilities	111,980,957	91,505,926
Long Term Loan	55,159,231	35,605,440
Deferred Tax Liability	56,821,726	55,900,486
Current liabilities & provisions	373,712,628	406,976,543
Current Portion of Long Term Loan	27,836,769	45,063,125
Accounts Payable	11,704,775	25,448,100
Short Term Bank Loan	252,058,688	260,299,895
Provision for WPPF and welfare Fund	23,674,222	21,658,099
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	31,490,604	28,752,759
Unpaid Dividend	1,193,005	1,193,005
Accrued Expenses	20,015,547	18,822,542
Total Liabilities & shareholders' equity	<u>1,760,359,010</u>	<u>1,714,079,941</u>
Net Asset Value per share	<u>16.78</u>	<u>16.00</u>

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2023 to 31 December 2023

	Amount in Taka			
	Jul-Dec 2023	Jul-Dec 2022	Oct-Dec 2023	Oct-Dec 2022
Net Sales Revenue	596,818,819	547,340,912	292,262,021	287,407,514
Cost of Goods Sold	(452,967,719)	(422,905,040)	(226,758,976)	(232,106,614)
Gross profit	143,851,100	124,435,872	65,503,045	55,300,900
Operating expenses	(57,001,350)	(49,639,058)	(28,892,853)	(25,943,861)
Office & Administrative	(21,350,678)	(21,143,471)	(11,163,705)	(10,986,271)
Marketing & Distributic	(35,650,672)	(28,495,587)	(17,729,148)	(14,957,590)
Profit from operation	86,849,750	74,796,814	36,610,192	29,357,039
Financial Expenses	(15,553,201)	(12,646,094)	(8,924,792)	(6,867,677)
Non Operating Income	1,077,286	2,817,886	454,934	273,393
	72,373,835	64,968,606	28,140,334	22,762,755
Contribution to WPPF and welfare Fund	(3,446,373)	(3,093,743)	(1,340,016)	(1,083,941)
Net Profit before income tax	68,927,462	61,874,863	26,800,318	21,678,814
Current tax Expenses	(8,938,269)	(8,892,707)	(3,306,885)	(3,460,714)
Deferred tax Expenses/(Income)	(981,904)	3,721,225	(495,366)	3,392,063
Net profit after income tax	59,007,289	56,703,381	22,998,067	21,610,163
Earning per share (Basic)	0.78	0.75	0.30	0.28
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 31 December 2023

(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July	759,739,560	130,731,200	92,701,698	232,425,016	1,215,597,473
Dividend paid for the period					-
Net profit after income tax for the period				59,007,289	59,007,289
Depreciation Charged on revalued amount			(404,431)	404,431	-
Other Comprehensive Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets			60,665		60,665
Balance as at 31	759,739,560	130,731,200	92,357,932	291,836,735	1,274,665,427

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01	759,739,560	130,731,200	93,413,164	164,470,874	1,148,354,798
Dividend paid for the period				(37,986,978)	(37,986,978)
Net profit after income tax				105,104,101	105,104,101
Depreciation Charged on revalued amount			(837,019)	837,019	-
Other Comprehensive Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets			125,553		125,553
Balance as at 30	759,739,560	130,731,200	92,701,698	232,425,016	1,215,597,473

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash flows (Un-audited)
for the period from 01 July 2023 to 31 December 2023

	Amount in Taka	
	Jul-Dec, 2023	Jul-Dec, 2022
Cash flows from operating activities		
Receipts from customers	598,677,282	536,065,187
Receipts from non operating income	1,077,286	2,817,886
Income Tax Paid	-	-
Payment to suppliers, employees & others	(511,863,242)	(502,546,157)
Income Tax Paid	(6,200,424)	-
Net Cash Provided by Operating Activities: (A)	81,690,902	36,336,916
Cash flows from investing activities		
Investments	6,838,880	900,000
Acquisition of Property, Plant & Equipment	(62,402,582)	(53,600,678)
Acquisition of Intangible Assets	(86,357)	-
Net Cash Used by Investing Activities: (B)	(55,650,059)	(52,700,678)
Cash flows from financing activities		
Proceeds from long term loan	2,327,435	17,846,204
Proceeds from short term loan	(8,241,207)	27,779,576
Dividend paid	-	-
Net Cash Used by Financing Activities: (C)	(5,913,772)	45,625,780
Net Cash inflow/ outflow(A+B+C)	20,127,069	29,262,016
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	35,127,222	48,104,671
Net Operating Cash Flow per share (Basic)	1.08	0.48
Net Operating Cash Flow per share (Diluted)	-	-

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Managing Director

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Director Finance

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Company Secretary