

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position
As at 31 December 2024
(Un-audited)

	Amount in Taka 31.12.2024	Amount in Taka 30.06.2024
Non-current assets	1,061,976,041	1,025,928,658
Property, Plant & Equipment	1,057,962,925	1,022,066,533
Intrangible Assets (Software)	4,013,116	3,862,125
Investment	1,327,227	3,542,356
Investment	1,327,227	3,542,356
Current assets	823,612,406	771,293,066
Inventories	283,629,485	270,239,391
Accounts Receivable	178,287,339	181,300,355
Advance, Deposits & Pre-Payments	327,324,068	302,504,336
Cash & Cash Equivalents	34,371,514	17,248,984
Total Assets:	1,886,915,674	1,800,764,079
Shareholders' equity	1,304,689,265	1,254,556,123
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	91,678,122	92,011,576
Retained earnings	322,540,383	272,073,787
Non-Current liabilities	154,072,842	86,539,981
Long Term Loan	94,768,182	27,528,658
Deferred Tax Liability	59,304,660	59,011,323
Current liabilities & provisions	428,153,567	459,667,974
Current Portion of Long Term Loan	42,498,701	54,316,823
Accounts Payable	7,751,074	29,782,592
Short Term Bank Loan	299,152,542	308,854,962
Provision for WPPF and welfare Fund	24,447,952	22,885,715
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	20,027,458	15,199,551
Unpaid Dividend	1,205,224	1,609,918
Accrued Expenses	27,331,598	21,279,395
Total Liabilities	582,226,409	546,207,955
Total Liabilities & shareholders' equity	1,886,915,674	1,800,764,079
Net Asset Value per share	17.17	16.51

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 2024 to 31 December 2024

	Amount in Taka			
	Jul-Dec 2024	Jul-Dec 2023	Oct-Dec 2024	Oct-Dec 2023
Net Sales Revenue	594,106,518	596,818,819	296,040,229	292,262,021
Cost of Goods Sold	(444,375,977)	(452,967,719)	(223,979,816)	(226,758,976)
Gross profit	149,730,541	143,851,100	72,060,413	65,503,045
Operating expenses	(59,005,389)	(57,001,350)	(27,721,220)	(28,892,853)
Office & Administrative Expenses	(20,987,840)	(21,350,678)	(10,454,081)	(11,163,705)
Marketing & Distribution Expenses	(38,017,548)	(35,650,672)	(17,267,139)	(17,729,148)
Profit from operation	90,725,152	86,849,750	44,339,193	36,610,192
Financial Expenses	(31,077,717)	(15,553,201)	(16,636,617)	(8,924,792)
Non Operating Income	775,598	1,077,286	457,115	454,934
	60,423,033	72,373,835	28,159,691	28,140,334
Contribution to WPPF and welfare Fund	(2,877,287)	(3,446,373)	(1,340,938)	(1,340,016)
Net Profit before income tax	57,545,746	68,927,462	26,818,753	26,800,318
Current tax Expenses	(7,119,267)	(8,938,269)	(3,237,764)	(3,306,885)
Deferred tax Expenses/(Income)	(352,182)	(981,904)	238,812	(495,366)
Net profit after income tax	50,074,297	59,007,289	23,819,801	22,998,067
Earning per share (Basic)	0.66	0.78	0.31	0.30
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 2024

(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2024	759,739,560	130,731,200	92,011,576	272,073,787	1,254,556,123
Dividend paid for the period					-
Net profit after income tax for the period				50,074,297	50,074,297
Depreciation Charged on revalued amount			(392,299)	392,299	-
Other Comprehensive Income					-
Deferred tax expenses /(income) on revaluation surplus of Depreciable Assets			58,845		58,845
Balance as at 31 December 2024	759,739,560	130,731,200	91,678,122	322,540,382	1,304,689,265

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2023	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 Income					-
Deferred tax expenses /(income) on revaluation surplus of Depreciable Assets			60,665		60,665
Balance as at 31 December 2023	759,739,560	130,731,200	92,357,932	291,836,736	1,274,665,427

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 2024 to 31 December 2024

	Amount in Taka	
	Jul-Dec, 2024	Jul-Dec, 2023
Cash flows from operating activities		
Receipts from customers	597,119,533	598,677,282
Receipts from non operating income	775,598	1,077,286
Payment to suppliers, employees & others	(538,114,446)	(511,863,242)
Income Tax Paid	(2,291,360)	(6,200,424)
Net Cash Provided by Operating Activities: (A)	57,489,325	81,690,902
Cash flows from investing activities		
Investments	2,215,129	6,838,880
Acquisition of Property, Plant & Equipment	(87,941,473)	(62,402,582)
Acquisition of Intangible Assets	(359,430)	(86,357)
Net Cash Used by Investing Activities: (B)	(86,085,774)	(55,650,059)
Cash flows from financing activities		
Proceeds from long term loan	55,421,402	2,327,435
Proceeds from short term loan	(9,702,420)	(8,241,207)
Net Cash Used by Financing Activities: (C)	45,718,982	(5,913,772)
Net Cash inflow/ outflow(A+B+C)	17,122,533	20,127,069
Cash & Cash equivalents at the beginning of the period	17,248,984	15,000,153
Closing Cash & Cash equivalents at the end of the period	34,371,517	35,127,222
Net Operating Cash Flow per share (Basic)	0.76	1.08

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary