

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position (Un-audited)
as at December 31, 2019

	Amount in Taka	
	31.12.2019	30.06.2019
Non-current assets	760,371,674	759,578,878
Property, Plant & Equipment	757,569,004	756,630,638
Intangible Assets (Software)	2,802,670	2,948,240
Current assets	489,450,077	463,758,529
Inventory	138,520,991	135,475,269
Accounts Receivable	110,592,654	106,922,975
Advance, Deposits & Pre-Payments	206,369,796	187,647,142
Cash & Cash Equivalents	33,966,636	33,713,143
Total Assets:	1,249,821,752	1,223,337,407
Shareholders' equity	1,043,336,730	1,025,978,300
Share Capital	723,148,272	688,712,640
Share Premium	130,731,200	130,731,200
Revaluation Reserve	94,216,222	95,682,329
Retained earnings	95,241,036	110,852,131
Non-current liabilities	49,808,328	48,380,402
Deferred Tax Liability	49,808,328	48,380,402
Current liabilities	156,676,694	159,978,705
Accounts Payable	9,075,616	7,789,585
Short Term Bank Loan	115,636,718	118,978,783
Provision for WPPF and welfare Fund	14,421,855	14,313,238
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	7,626,195	8,342,857
Accrued Expenses	4,177,292	4,815,225
Total Liabilities & shareholders' equity	1,249,821,752	1,234,337,407
Net Asset Value Per Share	14.43	14.90

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2019 to 31 December 2019

	Amount in Taka			
	Jul-Dec 2019	Jul-Dec 2018	Oct-Dec 2019	Oct-Dec 2018
Net Sales Revenue	299,907,204	264,688,469	144,151,714	125,757,525
Cost of Goods Sold	(227,343,227)	(204,417,809)	(113,372,306)	(97,567,675)
Gross profit	72,563,977	60,270,660	30,779,408	28,189,850
Operating expenses	(41,716,179)	(35,707,439)	(19,583,143)	(18,519,641)
Office & Administrative Expenses	(18,624,364)	(15,917,676)	(8,289,281)	(7,762,393)
Marketing & Distribution Expenses	(23,091,815)	(19,789,763)	(11,293,862)	(10,757,248)
Profit from operation	30,847,798	24,563,221	11,196,265	9,670,209
Financial Expenses	(8,972,644)	(6,560,589)	(4,630,816)	(3,428,544)
Non Operating Income	328,508	226,021	132,989	226,021
	22,203,662	18,228,653	6,698,438	6,467,686
Contribution to WPPF and welfare Fund	(1,057,317)	(868,031)	(318,973)	(307,985)
Net Profit before income tax	21,146,345	17,360,622	6,379,465	6,159,701
Income tax Expenses	(2,778,641)	(2,371,586)	(760,273)	(759,526)
Net profit after income tax	18,367,704	14,989,036	5,619,192	5,400,175
Earning per share (Basic)	0.25	0.22	0.08	0.08
Earning per share (Diluted)	0.25	0.21	0.08	0.07

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

Statement of Changes in Equity
As at 31 December 2019
(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2019	688,712,640	130,731,200	95,682,329	110,852,131	1,025,978,300
Dividend paid for the Year	34,435,632	-	-	(34,435,632)	-
Net profit after income tax	-	-	-	18,367,704	18,367,704
Depreciation Charged on revalued amount	-	-	(456,834)	456,834	-
Deferred tax expenses/(income) on	-	-	68,525	-	68,525
Deferred tax expenses/(income) on	-	-	(1,077,798)	-	(1,077,798)
Balance as at 31 December 2019	723,148,272	130,731,200	94,216,222	95,241,036	1,043,336,730
Balance as at 01 July 2017	596,288,000	130,731,200	104,343,644	161,946,652	993,309,496
Prior year adjustment	-	-	-	(6,161,263)	(6,161,263)
Balance as at 01 July 2018	655,916,800	130,731,200	103,368,931	128,979,791	1,018,996,723
Dividend paid for the Year	32,795,840	-	-	(32,795,840)	-
Depreciation Charged on revalued amount	-	-	470,963	(470,963)	-
Net profit after income tax	-	-	-	14,989,037	14,989,037
Balance as at 31 December 2018	688,712,640	130,731,200	103,839,894	110,702,026	1,033,985,760

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

**Statement of Cash flows (Un-audited)
for the period from 01 July 2019 to 31 December 2019**

	Amount in Taka	
	Jul-Dec, 2019	Jul-Dec, 2018
Cash flows from operating activities		
Receipts from customers	296,237,525	263,002,679
Payment to suppliers, employees & others	(261,719,001)	(232,983,228)
Income Tax Paid	(3,076,650)	-
Receipts from non operating income	328,508	226,021
Net Cash Provided by Operating Activities: (A)	31,770,382	30,245,472
Cash flows from investing activities		
Acquisition of Property, Plant & Equipment	(28,174,824)	(28,122,483)
Net Cash Used by Investing Activities: (B)	(28,174,824)	(28,122,483)
Cash flows from financing activities		
Proceeds from short term loan	(3,342,065)	2,797,663
Net Cash Used by Financing Activities: (C)	(3,342,065)	2,797,663
Net Cash inflow/ outflow(A+B+C)	253,492	4,920,652
Cash & Cash equivalents at the beginning of the period	33,713,143	29,260,936
Closing Cash & Cash equivalents at the end of the year	33,966,635	34,181,588

Sd/-

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Managing Director

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Director

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Company Secretary

