

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Financial Position**  
As at 31 December 2021  
(Un-audited)

**Non-current assets**

Property, Plant & Equipment  
Intrangible Assets (Software)

**Current assets**

Inventory  
Accounts Receivable  
Advance, Deposits & Pre-Payments  
Cash & Cash Equivalents

**Total Assets:**

**Shareholders' equity**

Share Capital  
Share Premium  
Revaluation Reserve  
Reserve for unrealized foreign currency gain/(loss)  
Retained earnings

**Non-Current liabilities**

Term Loan  
Deferred Tax Liability

**Current liabilities & provisions**

Accounts Payable  
Short Term Bank Loan  
Provision for WPPF and welfare Fund  
Share Application Money  
Provision for Income Tax  
Accrued Expenses

**Total Liabilities & shareholders' equity**

Net Asset Value per share

<b>Amount in Taka</b>	<b>Amount in Taka</b>
<b>31.12.2020</b>	<b>30.06.2020</b>
<b>768,665,239</b>	<b>765,062,062</b>
765,050,593	762,408,646
3,614,646	2,653,416
<b>563,807,929</b>	<b>529,003,052</b>
150,213,358	145,966,182
118,431,198	116,431,228
257,715,498	237,374,703
37,447,875	29,230,939
<b>1,332,473,168</b>	<b>1,294,065,113</b>
<b>1,071,963,568</b>	<b>1,048,336,883</b>
723,148,270	723,148,270
130,731,200	130,731,200
94,526,129	94,902,789
104,401	104,401
123,453,568	99,450,223
<b>61,977,874</b>	<b>67,029,757</b>
11,777,529	17,191,353
50,200,345	49,838,404
<b>198,531,725</b>	<b>178,698,473</b>
12,191,239	8,074,659
149,493,386	136,606,348
14,424,058	13,855,123
5,739,018	5,739,018
12,318,493	9,854,417
4,365,531	4,568,908
<b>1,332,473,168</b>	<b>1,294,065,113</b>
<b>14.82</b>	<b>14.50</b>

Sd/-  
\_\_\_\_\_  
Chairman

Sd/-  
\_\_\_\_\_  
Managing Director

Sd/-  
\_\_\_\_\_  
Director

Sd/-  
\_\_\_\_\_  
Company Secretary

**Statement of Comprehensive Income (Un-audited)**  
for the period from 01 July 2020 to 31 December 2020

	<b>Amount in Taka</b>			
	<b>Jul-Dec 2020</b>	<b>Jul-Dec 2019</b>	<b>Oct-Dec 2020</b>	<b>Oct-Dec 2019</b>
Net Sales Revenue	314,593,487	299,907,204	158,438,153	144,151,714
Cost of Goods Sold	(243,193,515)	(227,343,227)	(122,727,642)	(113,372,306)
<b>Gross profit</b>	<b>71,399,972</b>	<b>72,563,977</b>	<b>35,710,511</b>	<b>30,779,408</b>
<b>Operating expenses</b>	<b>(33,754,507)</b>	<b>(41,716,179)</b>	<b>(16,647,857)</b>	<b>(19,583,143)</b>
Office & Administrative Expenses	(15,699,929)	(18,624,364)	(7,729,714)	(8,289,281)
Marketing & Distribution Expenses	(18,054,578)	(23,091,815)	(8,918,143)	(11,293,862)
<b>Profit from operation</b>	<b>37,645,465</b>	<b>30,847,798</b>	<b>19,062,654</b>	<b>11,196,265</b>
Financial Expenses	(9,107,090)	(8,972,644)	(5,290,224)	(4,630,816)
Non Operating Income	286,963	328,508	152,948	132,989
	<b>28,825,338</b>	<b>22,203,662</b>	<b>13,925,378</b>	<b>6,698,438</b>
Contribution to WPPF and welfare Fund	(1,372,635)	(1,057,317)	(663,113)	(318,973)
<b>Net Profit before income tax</b>	<b>27,452,703</b>	<b>21,146,345</b>	<b>13,262,265</b>	<b>6,379,465</b>
Income tax Expenses	(3,892,486)	(2,778,641)	(1,990,362)	(760,273)
<b>Net profit after income tax</b>	<b>23,560,217</b>	<b>18,367,704</b>	<b>11,271,903</b>	<b>5,619,192</b>
<b>Earning per share (Basic)</b>	<b>0.33</b>	<b>0.25</b>	<b>0.16</b>	<b>0.08</b>
<b>Earning per share (Diluted)</b>	<b>0.32</b>	<b>0.25</b>	<b>0.15</b>	<b>0.08</b>

Sd/-  
Chairman

Sd/-  
Managing Director

Sd/-  
Director

Sd/-  
Company Secretary

## Statement of Changes in Equity

As at 31 December 2020

(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 2020</b>	<b>723,148,270</b>	<b>130,731,200</b>	<b>94,902,789</b>	<b>104,401</b>	<b>99,450,223</b>	<b>1,048,336,883</b>
Dividend paid for the Year	-	-	-	-	-	-
Net profit after income tax	-	-	-	-	23,560,216	23,560,216
Depreciation Charged on revalued amount	-	-	(443,129)	-	443,129	-
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets	-	-	66,469	-	-	66,469
Deferred tax expenses/(income) on revaluation surplus of Non-Depreciable Assets	-	-	-	-	-	-
<b>Balance as at 31 December 2020</b>	<b>723,148,270</b>	<b>130,731,200</b>	<b>94,526,129</b>	<b>104,401</b>	<b>123,453,568</b>	<b>1,071,963,568</b>
<b>Balance as at 01 July 2019</b>	<b>688,712,640</b>	<b>130,731,200</b>	<b>95,682,329</b>	-	<b>110,852,131</b>	<b>1,025,978,300</b>
Dividend paid for the Year	<b>34,435,630</b>	-	-	-	(34,435,630)	-
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 revaluation surplus of Depreciable Assets	-	-	68,525	-	-	68,525
Deferred tax expenses/(income) on revaluation surplus of Non-Depreciable Assets	-	-	(1,077,798)	-	-	(1,077,798)
<b>Balance as at 31 December 2019</b>	<b>723,148,270</b>	<b>130,731,200</b>	<b>94,216,222</b>	-	<b>95,241,038</b>	<b>1,043,336,730</b>

Sd/-  
Chairman

Sd/-  
Managing Director

Sd/-  
Director

Sd/-  
Company Secretary

**Statement of Cash flows (Un-audited)**  
for the period from 01 July 2020 to 31 December 2020

**Cash flows from operating activities**

Receipts from customers  
Payment to suppliers, employees & others  
Income Tax Paid  
Receipts from non operating income

**Net Cash Provided by Operating Activities: (A)**

**Cash flows from investing activities**

Acquisition of Property, Plant & Equipment  
Acquisition of Intangible Assets

**Net Cash Used by Investing Activities: (B)**

**Cash flows from financing activities**

Proceeds from short term loan

**Net Cash Used by Financing Activities: (C)**

**Net Cash inflow/ outflow( A+B+C)**

**Cash & Cash equivalents at the beginning of the period**

**Closing Cash & Cash equivalents at the end of the year**

<b>Amount in Taka</b>	
<b>Jul-Dec, 2020</b>	<b>Jul-Dec, 2019</b>
312,593,517	296,237,525
(280,687,356)	(261,719,001)
(1,000,000)	(3,076,650)
286,963	328,508
<b>31,193,124</b>	<b>31,770,382</b>
(29,329,153)	(28,174,824)
(1,120,249)	-
<b>(30,449,402)</b>	<b>(28,174,824)</b>
7,473,214	(3,342,065)
<b>7,473,214</b>	<b>(3,342,065)</b>
<b>8,216,935</b>	<b>253,492</b>
<b>29,230,939</b>	<b>33,713,143</b>
<b>37,447,875</b>	<b>33,966,635</b>

Sd/-  
\_\_\_\_\_  
**Chairman**

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**Managing Director**

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\_\_\_\_\_  
**Director**

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\_\_\_\_\_  
**Company Secretary**