

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

	Amount in Taka 31.12.2021	Amount in Taka 30.06.2021
Non-current assets	785,714,578	776,107,333
Property, Plant & Equipment	782,785,579	773,084,016
Intrangible Assets (Software)	2,928,999	3,023,317
Investment	35,454,694	15,179,686
Investment In Shares	35,454,694	15,179,686
Current assets	627,087,287	588,362,270
Inventory	168,846,241	161,842,356
Accounts Receivable	126,549,461	125,617,797
Advance, Deposits & Pre-Payments	276,401,051	256,712,995
Cash & Cash Equivalents	55,290,534	44,189,122
Total Assets:	1,448,256,559	1,379,649,289
Shareholders' equity	1,139,307,725	1,080,835,537
Share Capital	737,611,230	737,611,230
Share Premium	130,731,200	130,731,200
Revaluation Reserve	93,781,274	94,146,634
Reserve for unrealized foreign currency gain/(loss)	93,206	93,206
Retained earnings	177,090,815	118,253,267
Non-Current liabilities	73,615,581	60,604,782
Term Loan	22,192,830	9,361,866
Deferred Tax Liability	51,422,751	51,242,916
Current liabilities & provisions	235,333,252	238,208,970
Current Portion of Long Term Loan	9,665,006	9,900,815
Accounts Payable	14,080,043	18,321,318
Short Term Bank Loan	159,628,713	169,731,644
Provision for WPPF and welfare Fund	17,377,000	15,023,924
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	21,825,615	12,221,121
Unpaid/Unclaimed dividend	2,406,361	-
Accrued Expenses	4,611,496	7,271,130
Total Liabilities & shareholders' equity	1,448,256,559	1,379,649,290
Net Asset Value per share	15.45	14.65

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2021 to 31 December 2021

	Amount in Taka			
	Jul-Dec 2021	Jul-Dec 2020	Oct-Dec 2021	Oct-Dec 2020
Net Sales Revenue	431,655,212	314,593,487	210,385,870	158,438,153
Cost of Goods Sold	(320,645,795)	(243,193,515)	(153,739,428)	(122,727,642)
Gross profit	111,009,417	71,399,972	56,646,442	35,710,511
Operating expenses	(36,948,358)	(33,754,507)	(19,295,424)	(16,647,857)
Office & Administrative Expenses	(17,862,682)	(15,699,929)	(9,569,146)	(7,729,714)
Marketing & Distribution Expenses	(19,085,676)	(18,054,578)	(9,726,278)	(8,918,143)
Profit from operation	74,061,059	37,645,465	37,351,018	19,062,654
Financial Expenses	(8,383,647)	(9,107,090)	(5,049,925)	(5,290,224)
Non Operating Income	5,991,933	286,963	2,614,434	152,948
	71,669,345	28,825,338	34,915,527	13,925,378
Contribution to WPPF and welfare Fund	(3,412,826)	(1,372,635)	(1,662,644)	(663,113)
Net Profit before income tax	68,256,519	27,452,703	33,252,883	13,262,265
Current tax Expenses	(9,604,494)	(3,464,076)	(4,667,064)	(1,652,108)
Deferred tax Expenses	(244,311)	(428,410)	(130,174)	(338,254)
Net profit after income tax	58,407,714	23,560,217	28,455,645	11,271,903
Earning per share (Basic)	0.79	0.33	0.39	0.16
Earning per share (Diluted)	0.77	0.31	0.37	0.15

Sd/-

Chairman

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Managing Director

Sd/-

Director

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Changes in Equity
As at 31 December 2021
(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation	Reserve for unrealized foreign currency gain/(loss)	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2021	737,611,230	130,731,200	94,146,633	93,206	118,253,267	1,080,835,537
Dividend paid for the Year	-	-	-	-	-	-
Net profit after income tax	-	-	-	-	58,407,713	58,407,713
Depreciation Charged on revalued amount	-	-	(429,835)	-	429,835	-
Deferred tax expenses/(income) on	-	-	64,475	-	-	64,475
Deferred tax expenses/(income) on	-	-	-	-	-	-
Balance as at 31 December 2021	737,611,230	130,731,200	93,781,273	93,206	177,090,815	1,139,307,725
Balance as at 01 J	723,148,270	130,731,200	94,902,789	104,401	99,450,223	1,048,336,883
Dividend paid for the Year	-	-	-	-	-	-
Net profit after income tax	-	-	-	-	23,560,216	23,560,216
Depreciation Charged on revalued	-	-	(443,129)	-	443,129	-
Deferred tax expenses/(income) on	-	-	66,469	-	-	66,469
Deferred tax expenses/(income) on	-	-	-	-	-	-
Balance as at 31 December 2020	723,148,270	130,731,200	94,526,129	104,401	123,453,568	1,071,963,568

Sd/-
Chairman

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Managing Director

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Director

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Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash flows (Un-audited)
for the period from 01 July 2021 to 31 December 2021

	Amount in Taka	
	Jul-Dec, 2021	Jul-Dec, 2020
Cash flows from operating activities		
Receipts from customers	430,723,548	312,593,517
Payment to suppliers, employees & others	(370,539,646)	(280,687,356)
Income Tax Paid	-	(1,000,000)
Receipts from non operating income	5,991,933	286,963
Net Cash Provided by Operating Activities: (A)	66,175,835	31,193,124
Cash flows from investing activities		
Investments	(20,275,008)	-
Acquisition of Property, Plant & Equipment	(36,835,270)	(29,329,153)
Acquisition of Intangible Assets	(56,368)	(1,120,249)
Net Cash Used by Investing Activities: (B)	(57,166,646)	(30,449,402)
Cash flows from financing activities		
Proceeds from short term loan	2,492,224	7,473,214
Dividend paid	(400,000)	-
Net Cash Used by Financing Activities: (C)	2,092,224	7,473,214
Net Cash inflow/ outflow(A+B+C)	11,101,411	8,216,935
Cash & Cash equivalents at the beginning of the period	44,189,122	29,230,939
Closing Cash & Cash equivalents at the end of the year	55,290,534	37,447,875
Net Operating Cash Flow per share (Basic)	0.90	0.43
Net Operating Cash Flow per share (Diluted)	0.87	0.41

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Managing Director

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Director

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Company Secretary