

RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Third Quarter (Q3) Financial Report 2023-2024

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

Particulars	Amount in Taka 31.03.2024	Amount in Taka 30.06.2023
Non-current assets	1,008,430,363	970,903,159
Property, Plant & Equipment	1,005,482,175	967,810,893
Intrangible Assets (Software)	2,948,188	3,092,266
Investment	2,398,636	9,548,636
Investment	2,398,636	9,548,636
Current assets	806,243,092	733,628,147
Inventory	269,065,083	269,294,160
Accounts Receivable	167,739,241	159,976,898
Advance, Deposits & Pre-Payments	327,383,905	289,356,936
Cash & Cash Equivalents	42,054,863	15,000,153
Total Assets:	1,817,072,091	1,714,079,942
Shareholders' equity	1,276,029,290	1,215,597,473
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	92,187,979	92,701,698
Retained earnings	293,370,552	232,425,015
Non-Current liabilities	115,696,811	91,505,926
Long Term Loan	58,411,267	35,605,440
Deferred Tax Liability	57,285,544	55,900,486
Current liabilities & provisions	425,345,990	406,976,543
Current Portion of Long Term Loan	31,382,741	45,063,125
Accounts Payable	18,460,879	25,448,100
Short Term Bank Loan	285,058,254	260,299,895
Provision for WPPF and welfare Fund	25,132,159	21,658,099
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	37,653,674	28,752,759
Unclaimed dividend	1,609,918	1,193,005
Accrued Expenses	20,309,347	18,822,542
Total Liabilities	541,042,801	498,482,469
Total Liabilities & shareholders' equity	1,817,072,091	1,714,079,941
Net Asset Value per share	16.80	16.00

Rumanakbire.
Chairman

[Signature]
Managing Director

[Signature]
Director Finance

[Signature]
Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2023 to 31 March 2024

Particulars	Amount in Taka			
	Jul 23-Mar 24	Jul 22-Mar 23	Jan-Mar 2024	Jan-Mar 2023
Net Sales Revenue	942,914,960	881,364,085	346,096,141	334,023,173
Cost of Goods Sold	(712,136,980)	(666,269,394)	(259,169,261)	(243,364,354)
Gross profit	230,777,980	215,094,691	86,926,880	90,658,819
Operating expenses	(83,797,866)	(77,496,791)	(26,796,516)	(27,857,733)
Office & Administrative	(31,835,107)	(33,244,134)	(10,484,429)	(12,100,663)
Marketing & Distributio	(51,962,759)	(44,252,657)	(16,312,087)	(15,757,070)
Profit from operation	146,980,114	137,597,900	60,130,364	62,801,086
Financial Expenses	(27,649,089)	(19,719,437)	(12,095,888)	(7,073,343)
Non Operating Income	1,319,427	3,165,179	242,141	347,293
	120,650,453	121,043,642	48,276,617	56,075,036
Contribution to WPPF and welfare Fund	(5,745,260)	(5,763,983)	(2,298,887)	(2,670,240)
Net Profit before income tax	114,905,193	115,279,659	45,977,730	53,404,796
Income tax Expenses	(16,577,054)	(7,143,405)	(6,656,880)	(1,971,923)
Net profit after income tax	98,328,139	108,136,254	39,320,850	51,432,873
Earning per share (EPS)	1.29	1.42	0.52	0.68

Rumana Kabir
Chairman

Muhammad
Managing Director

Uddip
Director Finance

Faruk
Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Statement of Changes in Equity (Un-audited)

As at March 31, 2024

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2023	759,739,560	130,731,200	92,701,698	232,425,015	1,215,597,473
Net Profit after tax for the period				98,328,139	98,328,139
Depreciation charged on revalued amount				604,376	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets			(604,376)		90,656
Dividend paid for the year 2023 (Cash)			90,656	(37,986,978)	(37,986,978)
Balance at 31 March 2024	759,739,560	130,731,200	92,187,979	293,370,552	1,276,029,290

Balance at 01 July 2022	759,739,560	130,731,200	93,413,163	164,470,873	1,148,354,797
Net Profit after tax for the period	-	-	-	108,136,254	108,136,254
Depreciation charged on revalued amount	-	-	623,068	(623,068)	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets	-	-	31,622	-	31,622
Dividend paid for the year 2022 (Cash)	-	-	-	(37,986,978)	(37,986,978)
Balance at 31 March 2023	759,739,560	130,731,200	94,067,853	233,997,081	1,218,535,695

Rumana Kabir.

Chairman



Managing Director



Director Finance



Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash flows (Un-audited)
for the period from 01 July 2023 to 31 March 2024

Particulars	Amount in Taka Jul 23-Mar 24	Amount in Taka Jul 22-Mar 23
Cash flows from operating activities		
Receipts from customers	935,152,617	864,524,938
Receipts from non operating income	1,319,427	3,165,179
Payment to suppliers, employees & others	(814,569,819)	(767,446,997)
Income Tax Paid	(6,200,424)	(2,800,424)
Net Cash Provided by Operating Activities: (A)	115,701,801	97,442,696
Cash flows from investing activities		
Investments	7,150,000	6,900,000
Acquisition of Property, Plant & Equipment	(91,607,557)	(91,354,353)
Acquisition of Intangible Assets	(86,357)	(68,525)
Net Cash Used by Investing Activities: (B)	(84,543,914)	(84,522,878)
Cash flows from financing activities		
Proceeds from long term loan	9,125,443	22,887,594
Proceeds from short term Bank loan	24,758,359	40,804,452
Dividend Paid	(37,986,978)	(37,986,978)
Net Cash Used by Financing Activities: (C)	(4,103,176)	25,705,068
Net Cash inflow/ outflow(A+B+C)	27,054,711	38,624,886
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	42,054,864	57,467,539
Net operating cash flows per share	1.52	1.28

Rumana Kabir
Chairman

M. Hossain
Managing Director

M. Hossain
Director Finance

Rumana Kabir
Company Secretary