RANGPUR DAIRY & FOOD PRODUCTS LIMITED First Quarter (Q1) Financial Statements

For the period from July 01, 2022 to September 30, 2022

RANGPUR DAIRY & FOOD PRODUCTS LIMITED Statement of Financial Position As at 30 September 2022 (Un-audited)

Amount in Taka 30.09.2022 Amount in Taka 30.06.2022 Sol.6.2022			
Non-current assets			
Property, Plant & Equipment 855,660,406 853,099,179 Intrangible Assets (Software) 2,721,076 2,730,848 Investment 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 17,697,374 15,525,881 14,8,864,013 137,7953,590 Advance, Deposits & Pre-Payments 299,607,346 284,929,080 284,929,929		30.09.2022	30.06.2022
Property, Plant & Equipment 855,660,406 853,099,179 1.0	Non-current assets	858,381,482	855,890,027
Intrangible Assets (Software)	Property, Plant & Equipment	855,660,406	
17,697,374		2.721.076	2.790.848
Trivestment	Indianglate resette (Sertifice)	2,721,676	2,730,010
Trivestment	Investment	17.697.374	15.525.881
Current assets			
Threntories	Threstment .	17,037,371	13,323,661
Accounts Receivable Advance, Deposits & Pre-Payments Cash & Cash Equivalents 137,953,590	Current assets	<u>705,120,891</u>	649,047,742
Advance, Deposits & Pre-Payments Cash & Cash Equivalents 759,607,346 37,799,375 1,8842,654 Total Assets: 1,581,199,747 1,520,463,650 Shareholders' equity 1,183,479,404 1,148,354,797 Share Capital Share Capital Share Premium 130,731,200 Revaluation Reserve 93,235,297 93,413,164 Retained earnings 85,191,403 Term Loan Deferred Tax Liabilities 85,191,403 Deferred Tax Liabilities \$24,619,273 Deferred Tax Liabilities \$3,475,158 Current liabilities & provisions 28,376,164 28,954,513 Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Share Application Mone	Inventories	218,850,157	207,322,418
Cash & Cash Equivalents 37,799,375 18,842,654 Total Assets: 1,581,199,747 1,520,463,650 Shareholders' equity 1,183,479,404 1,148,354,797 Share Capital 759,739,560 759,739,560 Share Premium 130,731,200 130,731,200 Revaluation Reserve 93,235,297 93,413,164 Retained earnings 199,773,347 164,470,873 Non-Current liabilities 85,191,403 79,154,981 Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,175,158 54,753,708 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 15,58 372,108,853 <t< td=""><td>Accounts Receivable</td><td>148,864,013</td><td>137,953,590</td></t<>	Accounts Receivable	148,864,013	137,953,590
Total Assets: 1,581,199,747 1,520,463,650	Advance, Deposits & Pre-Payments	299,607,346	284,929,080
Shareholders' equity 1,183,479,404 1,148,354,797 Share Capital 759,739,560 759,739,560 Share Premium 130,731,200 130,731,200 Revaluation Reserve 93,235,297 93,413,164 Retained earnings 199,773,347 164,470,873 Non-Current liabilities 85,191,403 79,154,981 Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,175,158 54,535,708 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,58	Cash & Cash Equivalents	37,799,375	18,842,654
Share Capital 759,739,560 759,739,560 Share Premium 130,731,200 130,731,200 Revaluation Reserve 93,235,297 93,413,164 Retained earnings 199,773,347 164,470,873 Non-Current liabilities 85,191,403 79,154,981 Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,175,158 54,535,708 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,696 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12 <t< td=""><td>Total Assets:</td><td>1,581,199,747</td><td>1,520,463,650</td></t<>	Total Assets:	1,581,199,747	1,520,463,650
Share Capital 759,739,560 759,739,560 Share Premium 130,731,200 130,731,200 Revaluation Reserve 93,235,297 93,413,164 Retained earnings 199,773,347 164,470,873 Non-Current liabilities 85,191,403 79,154,981 Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,175,158 54,535,708 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,696 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12 <t< td=""><td>Shareholders' equity</td><td>1 183 479 404</td><td>1 148 354 707</td></t<>	Shareholders' equity	1 183 479 404	1 148 354 707
Share Premium			
Revaluation Reserve Retained earnings 93,235,297 199,773,347 93,413,164 164,470,873 Non-Current liabilities 85,191,403 24,619,273 24	·		7 7
Retained earnings 199,773,347 164,470,873 Non-Current liabilities 85,191,403 79,154,981 Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,175,158 54,535,708 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12			
Non-Current liabilities 85,191,403 79,154,981 Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,755,158 54,535,708 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12			
Term Loan 31,016,245 24,619,273 Deferred Tax Liability 54,175,158 24,619,273 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Returned currings	133,173,317	101,170,075
Deferred Tax Liability 54,175,158 54,535,708 Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12			
Current liabilities & provisions 312,528,941 292,953,872 Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12			
Current Portion of Long Term Loan 28,376,164 28,954,513 Accounts Payable 16,568,319 27,926,069 Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Deferred Tax Liability	54,175,158	54,535,708
Accounts Payable Short Term Bank Loan Provission for WPPF and welfare Fund Share Application Money Provission for Income Tax Unpaid Dividend Accrued Expenses Total Liabilities & shareholders' equity Sd/- Sd/- Sd/- Sd/- 16,568,319 205,558,982 181,281,703 181,281,703 18,052,515 5,739,018 5,739,018 5,739,018 691,974 691,974 691,974 691,974 1,520,463,650 15.58 15.12	Current liabilities & provisions	312,528,941	292,953,872
Short Term Bank Loan 205,558,982 181,281,703 Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Current Portion of Long Term Loan	28,376,164	28,954,513
Provission for WPPF and welfare Fund 19,517,818 18,052,515 Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Accounts Payable	16,568,319	27,926,069
Share Application Money 5,739,018 5,739,018 Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Short Term Bank Loan	205,558,982	181,281,703
Provission for Income Tax 24,003,504 18,571,512 Unpaid Dividend 691,974 691,974 Accrued Expenses 12,073,162 11,736,568 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12 Sd/- Sd/- Sd/-	Provission for WPPF and welfare Fund	19,517,818	18,052,515
Unpaid Dividend Accrued Expenses 691,974 12,073,162 691,974 11,736,568 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12 Sd/- Sd/- Sd/-	Share Application Money	5,739,018	5,739,018
Accrued Expenses 12,073,162 11,736,568 372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Provission for Income Tax	24,003,504	
372,108,853 Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12 Sd/- Sd/- Sd/-	Unpaid Dividend	691,974	691,974
Total Liabilities & shareholders' equity 1,581,199,747 1,520,463,650 Net Asset Value per share 15.58 15.12	Accrued Expenses	12,073,162	
Net Asset Value per share 15.58 15.12 Sd/- Sd/- Sd/-			372,108,853
Sd/- Sd/- Sd/- Sd/-	Total Liabilities & shareholders' equity	1,581,199,747	1,520,463,650
Sd/- Sd/- Sd/- Sd/-			·
	Net Asset Value per share	<u> 15.58</u>	15.12
	Sd/- Sd/-	S4/-	Sd/-
	Chairman Managing Director	Director Finance	Company Secretary

Statement of Comprehensive Income For the period from 01 July 2022 to 30 September 2022 (Un-audited)

		Jul to Sept. 2022	Jul to Sept. 2021
Net Sales Revenue		259,933,398	221,269,342
Cost of Goods Sold		(190,798,426)	(166,906,367)
Gross profit		69,134,972	54,362,975
Operating expenses		(23,695,197)	(17,652,934)
Office & Administrative Exp		(10,157,200)	(8,293,536)
Marketing & Distribution Ex	per	(13,537,997)	(9,359,398)
Profit from operation		45,439,775	36,710,041
Financial Expenses		(5,778,417)	(3,333,722)
Non Operating Income		2,544,493	3,377,499
		42,205,851	36,753,818
Contribution to WPPF and W		(2,009,802)	(1,750,182)
Net Profit before income	tax	40,196,049	35,003,636
Income Tax Expenses		(5,102,829) 35,093,219	(5,051,567) 29,952,069
Net profit after income to	ax	35,093,219	29,952,009
Earning per share (Basic)		0.46	0.41
3,1-1-1			
Earning per share (Diluted)		_	0.39
Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director Finance	Company Secretary

Statement of Changes in Equity
As at 30 September 2022
(Un-audited)

Particulars	Share Capital	Share	Revaluation	Retained	Total
		Premium	Reserve	Earnings	
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July Dividend paid for the period	759,739,560	130,731,200	93,413,163	164,470,874	1,148,354,797 -
Net profit after income tax for the period				35,093,219	35,093,219
Depreciation Charged on			209,255	(209,255)	-
revalued amount Other Comprehensive Income					-
Deferred tax expenses/(income) on revaluation surplus of			31,388		31,388
Balance as at 30 September	759,739,560	130,731,200	93,653,806	199,354,838	1,183,479,404
Balance as at 01 July Dividend paid for the Year	737,611,230 22,128,330	130,731,200	94,146,633	118,347,006 (44,256,666)	1,080,836,070 (22,128,336)
Net profit after income tax for the period	-	-	-	89,517,628	89,517,628
Depreciation Charged on	-	-	(862,906)	862,906	-
revalued amount					
Other Comprehensive Income	-	-	-	-	-
Deferred tax expenses/(income) on revaluation surplus of	-	-	129,436	-	129,436
Balance as at 30 June	759,739,560	130,731,200	93,413,163	164,470,874	1,148,354,799

Sd/-	Sd/-	Sd/-	Sd/-
Chairman	Managing Director	Director Finance	Company Secretary

Statement of Cash Flows For the period from 01 July to 30 September 2022 (Un-audited)

	Amount in Taka Jul to Sep. 2022	Amount in Taka Jul to Sep. 2021
Cash Flow from Operating Activities:	Jul 10 3ep. 2022	Jul to Sep. 2021
Receipts from customers	249,022,975	221,099,600
Receipts from non operating income	2,544,493	3,377,499
Payment to suppliers, employees & others	(233,922,343)	(179,977,119)
Income Tax Paid	(233,722,343)	(17),777,117)
Net Cash Provided by Operating Activities: (A)	17,645,125	44,499,980
Cash Flow from Investing Activities:		
Investments in Share	(2,171,493)	(10,746,872)
Acquisition of Property, Plant & Equipment	(26,612,813)	(18,964,288)
Net Cash Used by Investing Activities: (B)	(28,784,306)	(29,711,160)
Cash Flow from Financing Activities:		
Proceeds from term loan	5,818,623	(33,009)
Proceeds from short term loan	24,277,279	(4,740,008)
Dividend paid	-	(400,000)
Net Cash Used by Financing Activities: (C)	30,095,902	(5,173,017)
Net Cash inflow/ outflow(A+B+C)	18,956,721	9,615,803
Cash & Cash equivalents at the beginning of the period	18,842,654	44,189,122
Closing Cash & Cash equivalents at the end of the period	37,799,375	53,804,925
Net Operating Cash Flow per share	0.23	0.60
Sd/Sd/	Sd/	Sd/-
Chairman Managing Director	Director Finance	Company Secretary