

RANGPUR DAIRY & FOOD PRODUCTS LIMITED  
Statement of Financial Position  
As at 30 September 2019  
(Un-audited)

Particulars	Amount in Taka 30.09.2019	Amount in Taka 30.06.2019
Property, Plant & Equipment	760,081,729	759,578,878
Intrangible Assets (Software)	757,207,195	756,630,638
	2,874,534	2,948,240
	<b>485,195,060</b>	<b>463,758,529</b>
Inventory	135,677,319	135,475,269
Accounts Receivable	108,055,224	106,922,975
Advance, Deposits & Pre-Payments	204,402,115	187,647,142
Cash & Cash Equivalents	37,060,402	33,713,143
	<b>1,245,276,790</b>	<b>1,223,337,407</b>
Share Capital	<b>1,038,222,305</b>	<b>1,025,978,300</b>
Share Premium	688,712,640	688,712,640
Revaluation Reserve	130,731,200	130,731,200
Retained earnings	94,948,545	95,682,329
	123,829,920	110,852,131
	<b>49,097,134</b>	<b>48,380,402</b>
Deferred Tax Liability	49,097,134	48,380,402
	<b>157,957,351</b>	<b>159,978,705</b>
Accounts Payable	5,398,573	7,789,585
Short Term Bank Loan	118,282,252	118,978,783
Provision for WPPF and welfare Fund	14,558,982	14,313,238
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	10,149,000	8,342,857
Accrued Expenses	3,829,526	4,815,225
	<b>1,245,276,790</b>	<b>1,234,337,407</b>
	<b>15.07</b>	<b>14.90</b>

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director

Sd/-

Company Secretary

Statement of Comprehensive Income  
For the period from 01 July 2019 to 30 September 2019  
(Un-audited)

Particulars	Jul to Sept. 2019	Jul to Sept. 2018
Net Sales Revenue	155,755,490	138,930,944
Cost of Goods Sold	(113,970,920)	(106,850,134)
<b>Gross profit</b>	<b>41,784,570</b>	<b>32,080,810</b>
<b>Operating expenses</b>	<b>(22,133,036)</b>	<b>(17,187,796)</b>
Office & Administrative Expenses	(10,335,083)	(8,155,282)
Marketing & Distribution Expenses	(11,797,953)	(9,032,514)
<b>Profit from operation</b>	<b>19,651,534</b>	<b>14,893,014</b>
Financial Expenses	(4,341,828)	(3,132,045)
Non Operating Income	195,519	-
	<b>15,505,225</b>	<b>11,760,969</b>
Contribution to WPPF and Welfare Fund	(738,344)	(560,046)
<b>Net Profit before income tax</b>	<b>14,766,881</b>	<b>11,200,923</b>
Income Tax Expenses	(2,018,368)	(1,612,061)
<b>Net profit after income tax</b>	<b>12,748,513</b>	<b>9,588,862</b>
Earning per share (Basic)	0.19	0.15
Earning per share (Diluted)	0.18	0.13

Sd/-

**Chairman**

Sd/-

**Managing Director**

Sd/-

**Director**

Sd/-

**Company Secretary**

Statement of Changes in Equity  
As at 30 September 2019  
(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
<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 period	-	-	-	-	-
Net profit after income tax	-	-	-	12,748,513	12,748,513
Depreciation Charged on revalued amount		-	(229,277)	229,277	-
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets			34,392		34,392
Deferred tax expenses/(income) on revaluation surplus of Non-Depreciable		-	(538,899)		(538,899)
<b>Balance as at 30 September 2019</b>	<b>688,712,640</b>	<b>130,731,200</b>	<b>94,948,545</b>	<b>123,829,920</b>	<b>1,038,222,305</b>
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)
<b>Balance as at 01 July 2018</b>	<b>655,916,800</b>	<b>130,731,200</b>	<b>103,368,931</b>	<b>128,979,791</b>	<b>1,018,996,723</b>
Dividend paid for the Year	32,795,840	-	-	(32,795,840)	-
Deferred tax on historical cost Assets				(18,003,285)	(18,003,285)
Depreciation Charged on revalued amount			(945,471)	945,471	
Deferred tax expenses/(income) on revaluation surplus of Depreciable Assets			(4,585,534)		(4,585,534)
Deferred tax expenses/(income) on revaluation surplus of Non-Depreciable			(2,155,597)		(2,155,597)
Net profit after income tax	-	-	-	31,725,993	31,725,993
<b>Balance as at 30 June 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>

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director

Sd/-

Company Secretary

Statement of Cash Flows  
For the period from 01 July to 30 September 2019  
(Un-audited)

Particulars	Amount in Taka Jul to Sep. 2019	Amount in Taka Jul to Sep. 2018
<b>Cash Flow from Operating Activities:</b>		
Receipts from customers	154,623,241	139,468,625
Receipts from non operating income	195,519	-
Payment to suppliers, employees & others	(136,591,702)	(117,363,017)
Income Tax Paid	-	-
<b>Net Cash Provided by Operating Activities: (A)</b>	<b>18,227,058</b>	<b>22,105,608</b>
<b>Cash Flow from Investing Activities:</b>		
Acquisition of Property, Plant & Equipment	(14,183,268)	(13,968,000)
<b>Net Cash Used by Investing Activities: (B)</b>	<b>(14,183,268)</b>	<b>(13,968,000)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds from short term loan	(696,531)	(7,201,331)
<b>Net Cash Used by Financing Activities: (C)</b>	<b>(696,531)</b>	<b>(7,201,331)</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>	<b>3,347,258</b>	<b>936,277</b>
Cash & Cash equivalents at the beginning of the year	33,713,143	29,260,936
<b>Closing Cash &amp; Cash equivalents at the end of the year</b>	<b>37,060,401</b>	<b>30,197,213</b>
<b>Net Operating Cash Flow per share</b>	<b>0.26</b>	<b>0.34</b>

Sd/-

**Chairman**

Sd/-

**Managing Director**

Sd/-

**Director**

Sd/-

**Company Secretary**

