

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Financial Position (Un-audited)**  
**as at March 31, 2019**

	<b>Amount in Taka</b>	
	<b>31.03.2019</b>	<b>30.06.2018</b>
<b>Non-current assets</b>	<b>743,372,715</b>	<b>733,165,076</b>
Property, Plant & Equipment	740,336,489	729,889,254
Intangible Assets (Software)	3,036,226	3,275,822
<b>Current assets</b>	<b>460,924,188</b>	<b>435,560,863</b>
Inventory	120,139,647	113,960,544
Accounts Receivable	107,367,680	105,021,568
Advance, Deposits & Pre-Payments	198,755,226	187,317,815
Cash & Cash Equivalents	34,661,635	29,260,936
<b>Total Assets:</b>	<b>1,204,296,903</b>	<b>1,168,725,939</b>
<b>Shareholders' equity</b>	<b>1,047,454,459</b>	<b>1,018,996,722</b>
Share Capital	688,712,640	655,916,800
Share Premium	130,731,200	130,731,200
Revaluation Reserve	102,665,133	103,368,931
Retained earnings	125,345,486	128,979,791
<b>Non-current liabilities</b>	<b>23,196,012</b>	<b>20,338,939</b>
Deferred Tax Liability	23,196,012	20,338,939
<b>Current liabilities</b>	<b>133,646,432</b>	<b>129,390,277</b>
Accounts Payable	5,302,520	6,020,145
Short Term Bank Loan	95,264,284	92,099,474
Provision for WPPF and welfare Fund	14,440,711	14,095,510
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	8,649,607	7,017,089
Accrued Expenses	4,250,291	4,419,041
<b>Total Liabilities &amp; shareholders' equity</b>	<b>1,204,296,903</b>	<b>1,168,725,939</b>
<b>Net Asset Value Per Share</b>	<b>15.21</b>	<b>15.54</b>

Statement of Comprehensive Income (Un-audited)  
for the period from 01 July 2018 to 31 March 2019

	<b>Amount in Taka</b>			
	<b>Jul 18-Mar 19</b>	<b>Jul 17-Mar 18</b>	<b>Jan-Mar 2019</b>	<b>Jan-Mar 2018</b>
Net Sales Revenue	431,268,343	414,989,155	166,579,874	152,656,545
Cost of Goods Sold	(334,063,446)	(324,301,035)	(129,645,637)	(111,119,967)
<b>Gross profit</b>	<b>97,204,897</b>	<b>90,688,120</b>	<b>36,934,237</b>	<b>41,536,578</b>
<b>Operating expenses</b>	<b>(52,891,818)</b>	<b>(43,919,511)</b>	<b>(17,184,379)</b>	<b>(16,002,550)</b>
Office & Administrative Expenses	(22,864,363)	(20,665,095)	(6,946,687)	(6,997,683)
Marketing & Distribution Expenses	(30,027,455)	(23,254,416)	(10,237,692)	(9,004,867)
<b>Profit from operation</b>	<b>44,313,079</b>	<b>46,768,609</b>	<b>19,749,858</b>	<b>25,534,028</b>
Financial Expenses	(10,082,941)	(6,580,109)	(3,522,352)	(2,145,565)
Non Operating Income	364,556	465,753	138,535	47,226
	<b>34,594,694</b>	<b>40,654,253</b>	<b>16,366,041</b>	<b>23,435,689</b>
Contribution to WPPF and welfare Fund	(1,647,366)	(1,935,917)	(779,335)	(1,115,985)
<b>Net Profit before income tax</b>	<b>32,947,328</b>	<b>38,718,336</b>	<b>15,586,706</b>	<b>22,319,704</b>
Income tax Expenses	(4,489,591)	(6,163,510)	(2,118,006)	(3,923,714)
<b>Net profit after income tax</b>	<b>28,457,738</b>	<b>32,554,827</b>	<b>13,468,700</b>	<b>18,395,990</b>
<b>Earning per share (Basic)</b>	<b>0.41</b>	<b>0.50</b>	<b>0.20</b>	<b>0.28</b>
<b>Earning per share (Diluted)</b>	<b>0.41</b>	<b>0.47</b>	<b>0.20</b>	<b>0.27</b>

**Statement of Changes in Equity (Un-audited)**  
**As at March 31, 2019**

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
<b>Balance at 01 July 2018</b>	655,916,800	130,731,200	103,368,931	128,979,791	1,018,996,722
Bonus Share Issue	32,795,840	-	-	(32,795,840)	-
Net Profit after tax for the period	-	-	-	28,457,738	28,457,738
Depreciation charged on revalued amount	-	-	(703,798)	703,798	-
<b>Balance at 31 March 2019</b>	<b>688,712,640</b>	<b>130,731,200</b>	<b>102,665,133</b>	<b>125,345,486</b>	<b>1,047,454,459</b>
<b>Balance at 01 July 2017</b>	596,288,000	130,731,200	104,343,644	168,107,915	999,470,758
Bonus Share Issue	59,628,800	-	-	(59,628,800)	-
Net Profit after tax for the period	-	-	-	32,554,827	32,554,827
Depreciation charged on revalued amount	-	-	(725,565)	725,565	-
<b>Balance at 31 March 2018</b>	<b>655,916,800</b>	<b>130,731,200</b>	<b>103,618,079</b>	<b>141,759,507</b>	<b>1,032,025,585</b>

**Statement of Cash flows (Un-audited)  
for the period from 01 July 2018 to 31 March 2019**

	Amount in Taka	
	Jul-March, 2019	Jul-March, 2018
<b>Cash flows from operating activities</b>		
Receipts from customers	428,922,231	410,745,259
Receipts from non operating income	364,556	465,753
Payment to suppliers, employees & others	(381,447,198)	(353,634,855)
Income Tax Paid	-	(1,000,000)
<b>Net Cash Provided by Operating Activities: (A)</b>	<b>47,839,589</b>	<b>56,576,157</b>
<b>Cash flows from investing activities</b>		
Acquisition of Property, Plant & Equipment	(45,603,700)	(52,180,768)
<b>Net Cash Used by Investing Activities: (B)</b>	<b>(45,603,700)</b>	<b>(52,180,768)</b>
<b>Cash flows from financing activities</b>		
Proceeds from short term loan	3,164,810	(6,275,917)
<b>Net Cash Used by Financing Activities: (C)</b>	<b>3,164,810</b>	<b>(6,275,917)</b>
Net Cash inflow/ outflow( A+B+C)	5,400,699	(1,880,528)
Cash & Cash equivalents at the beginning of the period	29,260,936	30,807,950
<b>Closing Cash &amp; Cash equivalents at the end of the year</b>	<b>34,661,636</b>	<b>28,927,423</b>
Net operating cash flows per share	0.69	0.86

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Sd/-  
**Managing Director  
& Acting Chairman**

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

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

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