

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position (Un-audited)
as at March 31, 2020

	Amount in Taka	
	31.03.2020	30.06.2019
Non-current assets	762,173,681	759,578,878
Property, Plant & Equipment	759,441,077	756,630,638
Intangible Assets (Software)	2,732,604	2,948,240
Current assets	505,055,150	463,758,529
Inventory	137,675,981	135,475,269
Accounts Receivable	110,884,669	106,922,975
Advance, Deposits & Pre-Payments	217,665,101	187,647,142
Cash & Cash Equivalents	38,829,399	33,713,143
Total Assets:	1,267,228,831	1,223,337,407
Shareholders' equity	1,051,993,270	1,025,978,300
Share Capital	723,148,272	688,712,640
Share Premium	130,731,200	130,731,200
Revaluation Reserve	93,383,717	95,682,329
Retained earnings	104,730,081	110,852,131
Non-current liabilities	50,510,016	48,380,402
Deferred Tax Liability	50,510,016	48,380,402
Current liabilities	164,725,545	159,978,705
Accounts Payable	8,198,489	7,789,585
Short Term Bank Loan	123,041,960	118,978,783
Provision for WPPF and welfare Fund	14,509,575	14,313,238
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	8,838,856	8,342,857
Accrued Expenses	4,397,646	4,815,225
Total Liabilities & shareholders' equity	1,267,228,831	1,234,337,407
Net Asset Value Per Share	14.55	14.90

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director

Sd/-

Company Secretary

Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2019 to 31 March 2020

	Amount in			
	Jul 19-Mar 20	Jul 18-Mar 19	Jan-Mar 2020	Jan-Mar 2019
Net Sales Revenue	460,407,915	431,268,343	160,500,711	166,579,874
Cost of Goods Sold	(353,410,699)	(334,063,446)	(125,222,462)	(129,645,637)
Gross profit	106,997,216	97,204,897	35,278,249	36,934,237
Operating expenses	(60,883,031)	(52,891,818)	(19,166,852)	(17,184,379)
Office & Administrative Expenses	(26,624,685)	(22,864,363)	(8,000,321)	(6,946,687)
Marketing & Distribution Expenses	(34,258,346)	(30,027,455)	(11,166,531)	(10,237,692)
Profit from operation	46,114,185	44,313,079	16,111,397	19,749,858
Financial Expenses	(13,073,804)	(10,082,941)	(4,101,160)	(3,522,352)
Non Operating Income	405,001	364,556	76,493	138,535
	33,445,381	34,594,694	12,086,730	16,366,041
Contribution to WPPF and welfare Fund	(1,592,637)	(1,647,366)	(575,559)	(779,335)
Net Profit before income tax	31,852,744	32,947,328	11,511,171	15,586,706
Income tax Expenses	(4,221,846)	(4,489,591)	(1,563,921)	(2,118,006)
Net profit after income tax	27,630,898	28,457,738	9,947,250	13,468,700
Earning per share (Basic)	0.38	0.41	0.14	0.20
Earning per share (Diluted)	0.38	0.39	0.14	0.19

Sd/-
Chairman

Sd/-
Managing Director

Sd/-
Director

Sd/-
Company Secretary

Statement of Changes in Equity (Un-audited)
As at March 31, 2020

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2019	688,712,640	130,731,200	95,682,329	110,852,131	1,025,978,300
Bonus Share Issue	34,435,632	-	-	(34,435,632)	-
Net Profit after tax for the period	-	-	-	27,630,898	27,630,898
Depreciation charged on revalued amount	-	-	(682,684)	682,684	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets	-	-	770	-	770
Deferred tax Expense / (income) On revaluation surplus of Non-Depreciable Assets	-	-	(1,616,698)	-	(1,616,698)
Balance at 31 March 2020	723,148,272	130,731,200	93,383,717	104,730,081	1,051,993,270
Balance at 01 July 2018	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	-
Balance at 31 March 2019	688,712,640	130,731,200	102,665,133	125,345,486	1,047,454,459

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director

Sd/-

Company Secretary

**Statement of Cash flows (Un-audited)
for the period from 01 July 2019 to 31 March 2020**

	Amount in Taka	
	Jul-March, 2020	Jul-March, 2019
Cash flows from operating activities		
Receipts from customers	456,446,221	428,922,231
Receipts from non operating income	405,001	364,556
Payment to suppliers, employees & others	(408,958,205)	(381,447,198)
Income Tax Paid	(3,076,650)	-
Net Cash Provided by Operating Activities: (A)	44,816,367	47,839,589
Cash flows from investing activities		
Acquisition of Property, Plant & Equipment	(43,763,287)	(45,603,700)
Purchase of Intangible Assets	-	-
Net Cash Used by Investing Activities: (B)	(43,763,287)	(45,603,700)
Cash flows from financing activities		
Proceeds from short term loan	4,063,177	3,164,810
Net Cash Used by Financing Activities: (C)	4,063,177	3,164,810
Net Cash inflow/ outflow(A+B+C)	5,116,257	5,400,699
Cash & Cash equivalents at the beginning of the period	33,713,143	29,260,936
Closing Cash & Cash equivalents at the end of the year	38,829,401	34,661,636
Net operating cash flows per share	0.62	0.69

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director

Sd/-

Company Secretary

