

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Financial Position**  
As at 31 December 2022  
(Un-audited)

	<b>Amount in Taka</b> <b>31.12.2022</b>	<b>Amount in Taka</b> <b>30.06.2022</b>
<b>Non-current assets</b>	<b>870,210,451</b>	<b>855,890,027</b>
Property, Plant & Equipment	867,557,402	853,099,179
Intrangible Assets (Software)	2,653,049	2,790,848
<b>Investment</b>	<b>14,625,881</b>	<b>15,525,881</b>
Investment	14,625,881	15,525,881
<b>Current assets</b>	<b>730,396,883</b>	<b>649,047,742</b>
Inventories	223,767,372	207,322,418
Accounts Receivable	149,229,315	137,953,590
Advance, Deposits & Pre-Payments	309,295,524	284,929,080
Cash & Cash Equivalents	48,104,672	18,842,654
<b>Total Assets:</b>	<b>1,615,233,215</b>	<b>1,520,463,650</b>
<b>Shareholders' equity</b>	<b>1,205,120,719</b>	<b>1,148,354,797</b>
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	93,058,765	93,413,164
Retained earnings	221,591,194	164,470,873
<b>Non-Current liabilities</b>	<b>88,405,040</b>	<b>79,154,981</b>
Long Term Loan	37,653,098	24,619,273
Deferred Tax Liability	50,751,942	54,535,708
<b>Current liabilities &amp; provisions</b>	<b>321,707,457</b>	<b>292,953,872</b>
Current Portion of Long Term Loan	33,766,892	28,954,513
Accounts Payable	13,345,081	27,926,069
Short Term Bank Loan	209,061,279	181,281,703
Provision for WPPF and welfare Fund	20,065,258	18,052,515
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	27,464,219	18,571,512
Unpaid Dividend	691,974	691,974
Accrued Expenses	11,573,736	11,736,568
<b>Total Liabilities &amp; shareholders' equity</b>	<b>1,615,233,215</b>	<b>1,520,463,650</b>
<b>Net Asset Value per share</b>	<b>15.86</b>	<b>15.12</b>

Sd/-

**Chairman**

Sd/-

**Managing Director**

Sd/-

**Director Finance**

Sd/-

**Company Secretary**

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
Statement of Comprehensive Income (Un-audited)  
for the period from 01 July 2022 to 31 December 2022

	<b>Amount in Taka</b>			
	<b>Jul-Dec 2022</b>	<b>Jul-Dec 2021</b>	<b>Oct-Dec 2022</b>	<b>Oct-Dec 2021</b>
Net Sales Revenue	547,340,912	431,655,212	287,407,514	210,385,870
Cost of Goods Sold	(422,905,040)	(320,645,795)	(232,106,614)	(153,739,428)
<b>Gross profit</b>	<b>124,435,872</b>	<b>111,009,417</b>	<b>55,300,900</b>	<b>56,646,442</b>
<b>Operating expenses</b>	<b>(49,639,058)</b>	<b>(36,948,358)</b>	<b>(25,943,861)</b>	<b>(19,295,424)</b>
Office & Administrative Expenses	(21,143,471)	(17,862,682)	(10,986,271)	(9,569,146)
Marketing & Distribution Expenses	(28,495,587)	(19,085,676)	(14,957,590)	(9,726,278)
<b>Profit from operation</b>	<b>74,796,814</b>	<b>74,061,059</b>	<b>29,357,039</b>	<b>37,351,018</b>
Financial Expenses	(12,646,094)	(8,383,647)	(6,867,677)	(5,049,925)
Non Operating Income	2,817,886	5,991,933	273,393	2,614,434
	<b>64,968,606</b>	<b>71,669,345</b>	<b>22,762,755</b>	<b>34,915,527</b>
Contribution to WPPF and welfare Fund	(3,093,743)	(3,412,826)	(1,083,941)	(1,662,644)
<b>Net Profit before income tax</b>	<b>61,874,863</b>	<b>68,256,519</b>	<b>21,678,814</b>	<b>33,252,883</b>
Current tax Expenses	(8,892,707)	(9,604,494)	(3,460,714)	(4,667,064)
Deferred tax Expenses/(Income)	3,721,225	(244,311)	3,392,063	(130,174)
<b>Net profit after income tax</b>	<b>56,703,381</b>	<b>58,407,714</b>	<b>21,610,163</b>	<b>28,455,645</b>
<b>Earning per share (Basic)</b>	<b>0.75</b>	<b>0.79</b>	<b>0.28</b>	<b>0.39</b>
<b>Earning per share (Diluted)</b>	<b>-</b>	<b>0.77</b>	<b>-</b>	<b>0.37</b>

Sd/-  
Chairman

Sd/-  
Managing Director

Sd/-  
Director Finance

Sd/-  
Company Secretary

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**

**Statement of Changes in Equity**

As at 31 December 2022

(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
<b>Balance as at 01 July 2022</b>	759,739,560	130,731,200	93,413,163	164,470,874	1,148,354,797
Dividend paid for the period	-	-	-	-	-
Net profit after income tax for the period	-	-	-	56,703,381	56,703,381
Depreciation Charged on revalued amount	-	-	416,940	(416,940)	-
Other Comprehensive Income	-	-	-	-	-
Deferred tax expenses/(income) on revaluation surplus of	-	-	62,541	-	62,541
<b>Balance as at 31 December 2022</b>	<b>759,739,560</b>	<b>130,731,200</b>	<b>93,892,644</b>	<b>220,757,315</b>	<b>1,205,120,719</b>
<b>Balance as at 01 July 2021</b>	737,611,230	130,731,200	94,146,633	118,347,006	1,080,836,070
Dividend paid for the Year	22,128,330	-	-	(44,256,666)	(22,128,336)
Net profit after income tax for the period	-	-	-	89,517,628	89,517,628
Depreciation Charged on revalued amount	-	-	(862,906)	862,906	-
Other Comprehensive Income	-	-	-	-	-
Deferred tax expenses/(income) on revaluation surplus of	-	-	129,436	-	129,436
<b>Balance as at 30 June 2022</b>	<b>759,739,560</b>	<b>130,731,200</b>	<b>93,413,163</b>	<b>164,470,874</b>	<b>1,148,354,799</b>

Sd/-

**Chairman**

Sd/-

**Managing Director**

Sd/-

**Director Finance**

Sd/-

**Company Secretary**

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Cash flows (Un-audited)**  
**for the period from 01 July 2022 to 31 December 2022**

	<b>Amount in Taka</b>	
	<b>Jul-Dec, 2022</b>	<b>Jul-Dec, 2021</b>
<b>Cash flows from operating activities</b>		
Receipts from customers	536,065,187	430,723,548
Payment to suppliers, employees & others	(502,546,157)	(370,539,646)
Income Tax Paid	-	-
Receipts from non operating income	2,817,886	5,991,933
<b>Net Cash Provided by Operating Activities: (A)</b>	<b>36,336,916</b>	<b>66,175,835</b>
<b>Cash flows from investing activities</b>		
Investments	900,000	(20,275,008)
Acquisition of Property, Plant & Equipment	(53,600,678)	(36,835,270)
Acquisition of Intangible Assets	-	(56,368)
<b>Net Cash Used by Investing Activities: (B)</b>	<b>(52,700,678)</b>	<b>(57,166,646)</b>
<b>Cash flows from financing activities</b>		
Proceeds from long term loan	17,846,204	2,492,224
Proceeds from short term loan	27,779,576	-
Dividend paid	-	(400,000)
<b>Net Cash Used by Financing Activities: (C)</b>	<b>45,625,780</b>	<b>2,092,224</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>	<b>29,262,016</b>	<b>11,101,411</b>
<b>Cash &amp; Cash equivalents at the beginning of the period</b>	<b>18,842,654</b>	<b>44,189,122</b>
<b>Closing Cash &amp; Cash equivalents at the end of the year</b>	<b>48,104,671</b>	<b>55,290,534</b>
Net Operating Cash Flow per share (Basic)	0.63	0.90
Net Operating Cash Flow per share (Diluted)	-	0.87

Sd/-  
 \_\_\_\_\_  
**Chairman**

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

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

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

