

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)**

	<b>Amount in Taka</b> <b>30.09.2022</b>	<b>Amount in Taka</b> <b>30.06.2022</b>
<b>Non-current assets</b>	<b>858,381,482</b>	<b>855,890,027</b>
Property, Plant & Equipment	855,660,406	853,099,179
Intrangible Assets (Software)	2,721,076	2,790,848
<b>Investment</b>	<b>17,697,374</b>	<b>15,525,881</b>
Investment	17,697,374	15,525,881
<b>Current assets</b>	<b>705,120,891</b>	<b>649,047,742</b>
Inventories	218,850,157	207,322,418
Accounts Receivable	148,864,013	137,953,590
Advance, Deposits & Pre-Payments	299,607,346	284,929,080
Cash & Cash Equivalents	37,799,375	18,842,654
<b>Total Assets:</b>	<b>1,581,199,747</b>	<b>1,520,463,650</b>
<b>Shareholders' equity</b>	<b>1,183,479,404</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	93,235,297	93,413,164
Retained earnings	199,773,347	164,470,873
<b>Non-Current liabilities</b>	<b>85,191,403</b>	<b>79,154,981</b>
Term Loan	31,016,245	24,619,273
Deferred Tax Liability	54,175,158	54,535,708
<b>Current liabilities &amp; provisions</b>	<b>312,528,941</b>	<b>292,953,872</b>
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
Provision for WPPF and welfare Fund	19,517,818	18,052,515
Share Application Money	5,739,018	5,739,018
Provision 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
<b>Total Liabilities &amp; shareholders' equity</b>	<b>1,581,199,747</b>	<b>1,520,463,650</b>
<b>Net Asset Value per share</b>	<b>15.58</b>	<b>15.12</b>

Sd/-  
Chairman

Sd/-  
Managing Director

Sd/-  
Director Finance

Sd/-  
Company Secretary

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

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

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

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

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

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

## Statement of Changes in Equity

As at 30 September 2022

(Un-audited)

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
<b>Balance as at 01 July</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				35,093,219	35,093,219
Depreciation Charged on revalued amount			209,255	(209,255)	-
Other Comprehensive Income					-
Deferred tax expenses/(income) on revaluation surplus of			31,388		31,388
<b>Balance as at 30 September</b>	<b>759,739,560</b>	<b>130,731,200</b>	<b>93,653,806</b>	<b>199,354,838</b>	<b>1,183,479,404</b>
<b>Balance as at 01 July</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</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

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

	<b>Amount in Taka</b> <b>Jul to Sep. 2022</b>	<b>Amount in Taka</b> <b>Jul to Sep. 2021</b>
<b>Cash Flow from Operating Activities:</b>		
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		
<b>Net Cash Provided by Operating Activities: (A)</b>	<b>17,645,125</b>	<b>44,499,980</b>
<b>Cash Flow from Investing Activities:</b>		
Investments in Share	(2,171,493)	(10,746,872)
Acquisition of Property, Plant & Equipment	(26,612,813)	(18,964,288)
<b>Net Cash Used by Investing Activities: (B)</b>	<b>(28,784,306)</b>	<b>(29,711,160)</b>
<b>Cash Flow from Financing Activities:</b>		
Proceeds from term loan	5,818,623	(33,009)
Proceeds from short term loan	24,277,279	(4,740,008)
Dividend paid	-	(400,000)
<b>Net Cash Used by Financing Activities: (C)</b>	<b>30,095,902</b>	<b>(5,173,017)</b>
<b>Net Cash inflow/ outflow( A+B+C)</b>	<b>18,956,721</b>	<b>9,615,803</b>
Cash & Cash equivalents at the beginning of the period	18,842,654	44,189,122
<b>Closing Cash &amp; Cash equivalents at the end of the period</b>	<b>37,799,375</b>	<b>53,804,925</b>
<b>Net Operating Cash Flow per share</b>	<b>0.23</b>	<b>0.60</b>

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Chairman

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Managing Director

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Company Secretary









