

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position
As at 30 September 2024
(Un-audited)

	Amount in Taka	Amount in Taka
	30.09.2024	30.06.2024
Non-current assets	1,038,693,939	1,025,928,658
Property, Plant & Equipment	1,034,577,922	1,022,066,533
Intrangible Assets (Software)	4,116,017	3,862,125
Investment	1,502,356	3,542,356
Investment	1,502,356	3,542,356
Current assets	805,951,900	771,293,066
Inventories	276,372,090	270,239,391
Accounts Receivable	180,016,054	181,300,355
Advance, Deposits & Pre-Payments	326,054,947	302,504,336
Cash & Cash Equivalents	23,508,809	17,248,984
Total Assets:	<u>1,846,148,195</u>	<u>1,800,764,079</u>
Shareholders' equity	1,280,840,153	1,254,556,123
Share Capital	759,739,560	759,739,560
Share Premium	130,731,200	130,731,200
Revaluation Reserve	91,844,221	92,011,576
Retained earnings	298,525,171	272,073,787
Non-Current liabilities	136,022,721	86,539,981
Long term loan	76,449,937	27,528,658
Deferred Tax Liability	59,572,784	59,011,323
Current liabilities & provisions	429,285,320	459,667,974
Current Portion of Long Term Loan	50,756,534	54,316,823
Accounts Payable	18,308,457	29,782,592
Short Term Bank Loan	290,203,796	308,854,962
Provision for WPPF and welfare Fund	23,886,764	22,885,715
Share Application Money	5,739,018	5,739,018
Provision for Income Tax	16,789,694	15,199,551
Unclaimed Dividend	1,609,918	1,609,918
Accrued Expenses	21,991,139	21,279,395
Total Liabilities	565,308,041	546,207,955
Total Liabilities & shareholders' equity	<u>1,846,148,195</u>	<u>1,800,764,079</u>
Net Asset Value per share	<u>16.86</u>	<u>16.51</u>

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Comprehensive Income
For the period from 01 July 2024 to 30 September 2024
(Un-audited)

	Jul to Sept. 2024	Jul to Sept. 2023
Net Sales Revenue	298,066,289	304,556,798
Cost of Goods Sold	(220,396,161)	(226,208,743)
Gross profit	77,670,128	78,348,055
Operating expenses	(31,284,169)	(28,108,497)
Office & Administrative Expenses	(10,533,760)	(10,186,973)
Marketing & Distribution Expenses	(20,750,409)	(17,921,524)
Profit from operation	46,385,959	50,239,558
Financial Expenses	(14,441,100)	(6,628,409)
Non Operating Income	318,483	622,352
	32,263,342	44,233,501
Contribution to WPPF and Welfare Fund	(1,536,350)	(2,106,357)
Net Profit before income tax	30,726,992	42,127,144
Less Current Tax Expenses	(3,881,502)	(5,631,384)
Less/(Add) Deferred Tax Expenses/(Income)	(590,994)	(486,539)
Net profit after income tax	26,254,496	36,009,221
Earning per share (Basic)	0.35	0.47
Earning per share (Diluted)	-	-

Sd/-

Chairman

Sd/-

Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Changes in Equity
As at 30 September 2024
(Un-audited)

Particulars	Share Capital	Share	Revaluation	Retained	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2024	759,739,560	130,731,200	92,011,576	272,073,787	1,254,556,124
Dividend paid for the period					-
Net profit after income tax for the period				26,254,496	26,254,496
Depreciation Charged on revalued amount			196,888	(196,888)	-
Other Comprehensive Income					-
Deferred tax expenses/(income) on			29,533		29,533
Balance as at 30 September 2024	759,739,560	130,731,200	92,237,997	298,131,395	1,280,840,153

Particulars	Share Capital	Share	Revaluation	Retained	Total
	Taka	Taka	Taka	Taka	Taka
Balance as at 01 July 2023	759,739,560	130,731,200	92,701,698	232,425,015	1,215,597,473
Dividend paid for the Year	-	-	-	(37,986,978)	(37,986,978)
Net profit after income tax for the period	-	-	-	76,823,842	76,823,842
Depreciation Charged on revalued amount		-	(811,908)	811,908	-
Other Comprehensive Income					-
Deferred tax expenses/(income) on			121,786		121,786
Balance as at 30 June 2024	759,739,560	130,731,200	92,011,576	272,073,787	1,254,556,123

Sd/-

Chairman

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Managing Director

Sd/-

Director Finance

Sd/-

Company Secretary

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Cash Flows
For the period from 01 July to 30 September 2024
(Un-audited)

	Amount in Taka Jul to Sep. 2024	Amount in Taka Jul to Sep. 2023
Cash Flow from Operating Activities:		
Receipts from customers	299,350,590	301,981,907
Receipts from non operating income	318,483	622,352
Payment to suppliers, employees & others	(273,679,241)	(237,970,095)
Income Tax Paid	(2,291,360)	(4,600,424)
Net Cash Provided by Operating Activities: (A)	23,698,472	60,033,739
Cash Flow from Investing Activities:		
Investments in Share	2,040,000	5,200,000
Acquisition of Property, Plant & Equipment	(45,829,039)	(30,740,329)
Acquisition of Intangible Assets	(359,430)	-
Net Cash Used by Investing Activities: (B)	(44,148,469)	(25,540,329)
Cash Flow from Financing Activities:		
Proceeds from term loan	45,360,990	(3,728,045)
Proceeds from short term loan	(18,651,166)	(28,678,963)
Dividend paid	-	-
Net Cash Used by Financing Activities: (C)	26,709,824	(32,407,008)
Net Cash inflow/ outflow(A+B+C)	6,259,827	2,086,402
Cash & Cash equivalents at the beginning of the period	17,248,984	15,000,153
Closing Cash & Cash equivalents at the end of the period	23,508,810	17,086,554
Net Operating Cash Flow per share	0.31	0.79

Sd/-

Chairman

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Managing Director

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Director Finance

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Company Secretary