

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position (Un-audited)
as at March 31, 2023

	Amount in Taka 31.03.2023	Amount in Taka 30.06.2022	
Non-current assets	892,535,119	855,890,027	
Property, Plant & Equipment	889,862,634	853,099,179	
Intrangible Assets (Software)	2,672,484	2,790,848	
Investment	8,625,881	15,525,881	
Investment In Shares	8,625,881	15,525,881	
Current assets	759,172,733	649,047,742	
Inventory	233,384,995	207,322,418	
Accounts Receivable	154,792,737	137,953,590	
Advance, Deposits & Pre-Payments	313,527,462	284,929,080	
Cash & Cash Equivalents	57,467,539	18,842,654	
Total Assets:	1,660,333,733	1,520,463,650	
Shareholders' equity	1,218,535,695	1,148,354,797	
Share Capital	759,739,560	759,739,560	
Share Premium	130,731,200	130,731,200	
Revaluation Reserve	92,821,718	93,413,164	
Reserve for unrealized foreign currency gain/(loss)	-	-	
Retained earnings	235,243,217	164,470,873	
Non-Current liabilities	84,841,577	79,154,981	
Term Loan	38,965,681	24,619,273	
Deferred Tax Liability	45,875,896	54,535,708	
Current liabilities & provisions	356,956,461	292,953,872	
Current Portion of Long Term Loan	37,495,699	28,954,513	
Accounts Payable	18,356,044	27,926,069	
Short Term Bank Loan	222,086,155	181,281,703	
Provision for WPPF and welfare Fund	22,204,498	18,052,515	
Share Application Money	5,739,018	5,739,018	
Provision for Income Tax	31,480,846	18,571,512	
Unpaid/Unclaimed dividend	1,200,293	691,974	
Accrued Expenses	18,393,909	11,736,568	
Total Liabilities & shareholders' equity	1,660,333,733	1,520,463,650	
Net Asset Value per share	16.04	15.12	
Sd/- Chairman	Sd/- Managing Director	Sd/- Director Finance	Sd/- Company Secretary

Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2022 to 31 March 2023

Particulars	Amount in Taka			
	Jul 22-Mar 23	Jul 21-Mar 22	Jan-Mar 2023	Jan-Mar 2022
Net Sales Revenue	881,364,085	687,769,748	334,023,173	256,114,536
Cost of Goods Sold	(666,269,394)	(500,424,931)	(243,364,354)	(179,779,136)
Gross profit	215,094,691	187,344,817	90,658,819	76,335,400
Operating expenses	(77,496,791)	(59,455,401)	(27,857,733)	(22,507,043)
Office & Administrative Expenses	(33,244,134)	(26,434,599)	(12,100,663)	(8,571,917)
Marketing & Distribution Expenses	(44,252,657)	(33,020,802)	(15,757,070)	(13,935,126)
Profit from operation	137,597,900	127,889,416	62,801,086	53,828,357
Financial Expenses	(19,719,437)	(13,064,035)	(7,073,343)	(4,680,388)
Non Operating Income	3,165,179	12,614,863	347,293	6,622,930
Contribution to WPPF and welfare Fund	121,043,642	127,440,244	56,075,036	55,770,899
Net Profit before income tax	(5,763,983)	(6,068,583)	(2,670,240)	(2,655,757)
Income tax Expenses	115,279,659	121,371,661	53,404,796	53,115,142
Net profit after income tax	(7,143,405)	(17,616,968)	(1,971,923)	(7,768,163)
Earning per share (Basic)	1.42	1.37	0.68	0.60
Earning per share (Diluted)	1.42	1.37	0.68	0.60
Sd/- Chairman	Sd/- Managing Director	Sd/- Director Finance	Sd/- Company Secretary	

Statement of Changes in Equity (Un-audited)
As at March 31, 2023

Particulars	Share Capital	Share Premium	Revaluation Reserve	Reserve for unrealized foreign currency gain/(loss)	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2022	759,739,560	130,731,200	93,413,163	-	164,470,873	1,148,354,797
Net Profit after tax for the period					108,136,254	108,136,254
Depreciation charged on revalued amount			623,068		(623,068)	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets			31,622		(37,986,978)	31,622
Dididend paid for the year 2022 (Cash)					(37,986,978)	(37,986,978)
Balance at 31 March 2023	759,739,560	130,731,200	94,067,853	-	233,997,081	1,218,535,695

Balance at 01 July 2021	737,611,230	130,731,200	94,146,633	93,206	118,253,267	1,080,835,537
Net Profit after tax for the period					103,754,692	103,754,692
Depreciation charged on revalued amount			(642,338)		642,338	-
Deferred tax Expense / (income) On revaluation surplus of Depreciable Assets			96,351			96,351
Dididend paid for the year 2021 (Stock)	22,128,330				(22,128,330)	-
Dididend paid for the year 2021 (Cash)					(22,128,337)	(22,128,337)
Balance at 31 March 2022	759,739,560	130,731,200	93,600,646	93,206	178,393,630	1,162,558,243

Sd/- Chairman	Sd/- Managing Director	Sd/- Director Finance	Sd/- Company Secretary
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Statement of Cash flows (Un-audited)
for the period from 01 July 2022 to 31 March 2023

Particulars	Amount in Taka		
	Jul 22-Mar 23	Jul 21-Mar 22	
Cash flows from operating activities			
Receipts from customers	864,524,938	676,363,579	
Receipts from non operating income	3,165,179	12,614,863	
Payment to suppliers, employees & others	(767,446,997)	(582,268,113)	
Income Tax Paid	(2,800,424)	(4,294,859)	
Net Cash Provided by Operating Activities: (A)	97,442,696	102,415,470	
Cash flows from investing activities			
Investments	6,900,000	(26,634,057)	
Acquisition of Property, Plant & Equipment	(91,354,353)	(67,027,451)	
Acquisition of Intangible Assets	(68,525)	(56,368)	
Net Cash Used by Investing Activities: (B)	(84,522,878)	(93,717,876)	
Cash flows from financing activities			
Proceeds from short term loan	22,887,594	22,452,174	
Proceeds from short term Bank loan	40,804,452	(1,078,530)	
Dividend Paid	(37,986,978)	(22,459,840)	
Net Cash Used by Financing Activities: (C)	25,705,068	(1,086,196)	
Net Cash inflow/ outflow(A+B+C)	38,624,886	7,611,398	
Cash & Cash equivalents at the beginning of the period	18,842,654	44,189,122	
Closing Cash & Cash equivalents at the end of the year	57,467,539	51,800,520	
Net operating cash flows per share	1.28	1.35	
Sd/- Chairman	Sd/- Managing Director	Sd/- Director Finance	Sd/- Company Secretary