# RANGPUR DAIRY & FOOD PRODUCTS LIMITED
## Statement of Financial Position (Un-audited)
## as at December 31, 2018

| | Amount in Taka | |
|---|---|---|
| | **31.12.2018** | **30.06.2018** |
| **Non-current assets** | **736,968,084** | **733,165,076** |
| Property, Plant & Equipment | 733,854,006 | 729,889,254 |
| Intangible Assets (Software) | 3,114,078 | 3,275,822 |
| **Current assets** | **449,507,300** | **435,560,863** |
| Inventory | 118,204,020 | 113,960,544 |
| Accounts Receivable | 106,707,358 | 105,021,568 |
| Advance, Deposits & Pre-Payments | 190,414,334 | 187,317,815 |
| Cash & Cash Equivalents | 34,181,588 | 29,260,936 |
| **Total Assets:** | **1,186,475,384** | **1,168,725,939** |
| **Shareholders' equity** | **1,033,985,760** | **1,018,996,722** |
| Share Capital | 688,712,640 | 655,916,800 |
| Share Premium | 130,731,200 | 130,731,200 |
| Revaluation Reserve | 102,897,969 | 103,368,931 |
| Retained earnings | 111,643,951 | 128,979,791 |
| **Non-current liabilities** | **22,574,645** | **20,338,939** |
| Deferred Tax Liability | 22,574,645 | 20,338,939 |
| **Current liabilities** | **129,914,979** | **129,390,277** |
| Accounts Payable | 3,578,426 | 6,020,145 |
| Short Term Bank Loan | 94,897,137 | 92,099,474 |
| Provision for WPPF and welfare Fund | 14,131,476 | 14,095,510 |
| Share Application Money | 5,739,018 | 5,739,018 |
| Provision for Income Tax | 7,152,968 | 7,017,089 |
| Accrued Expenses | 4,415,954 | 4,419,041 |
| **Total Liabilities & shareholders' equity** | **1,186,475,384** | **1,168,725,939** |
| **Net Asset Value Per Share** | **15.01** | **15.54** |

| Sd/- | Sd/- | Sd/- | Sd/- |
|---|---|---|---|
| **Managing Director & Acting Chairman** | **Director** | **Director** | **Company Secretary** |

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# RANGPUR DAIRY & FOOD PRODUCTS LIMITED

Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2018 to 31 December 2018

| | Amount in Taka | | | |
|---|---|---|---|---|
| | **Jul-Dec 2018** | **Jul-Dec 2017** | **Oct-Dec 2018** | **Oct-Dec 2017** |
| Net Sales Revenue | 264,688,469 | 262,332,610 | 125,757,525 | 122,289,896 |
| Cost of Goods Sold | (204,417,809) | (213,181,068) | (97,567,675) | (104,135,968) |
| **Gross profit** | **60,270,660** | **49,151,542** | **28,189,850** | **18,153,928** |
| **Operating expenses** | **(35,707,439)** | **(27,916,960)** | **(18,519,641)** | **(12,993,191)** |
| Office & Administrative Expenses | (15,917,676) | (13,667,411) | (7,762,393) | (6,386,625) |
| Marketing & Distribution Expenses | (19,789,763) | (14,249,549) | (10,757,248) | (6,606,566) |
| **Profit from operation** | **24,563,221** | **21,234,582** | **9,670,209** | **5,160,737** |
| Financial Expenses | (6,560,589) | (4,434,544) | (3,428,544) | (2,387,153) |
| Non Operating Income | 226,021 | 418,527 | 226,021 | 320,896 |
| | **18,228,653** | **17,218,565** | **6,467,686** | **3,094,480** |
| Contribution to WPPF and welfare Fund | (868,031) | (819,932) | (307,985) | (147,356) |
| **Net Profit before income tax** | **17,360,622** | **16,398,633** | **6,159,701** | **2,947,124** |
| Income tax Expenses | (2,371,586) | (2,239,795) | (759,526) | (442,069) |
| **Net profit after income tax** | **14,989,036** | **14,158,838** | **5,400,175** | **2,505,055** |
| **Earning per share (Basic)** | **0.22** | **0.22** | **0.08** | **0.04** |
| **Earning per share (Diluted)** | **0.22** | **0.21** | **0.08** | **0.04** |

| Sd/- | Sd/- | Sd/- | Sd/- |
|---|---|---|---|
| **Managing Director & Acting Chairman** | **Director** | **Director** | **Company Secretary** |

# RANGPUR DAIRY & FOOD PRODUCTS LIMITED

## Statement of Changes in Equity (Un-audited)

## for the 6 months period ended on 31 December 2018

| Particulars | Share Capital | Share Premium | Revaluation Reserve | Retained Earnings | Total |
|---|---|---|---|---|---|
| | Taka | Taka | Taka | Taka | Taka |
| **Balance at 01 July 2018** | 655,916,800 | 130,731,200 | 103,368,931 | 128,979,791 | 1,018,996,723 |
| Bonus Share Issue | 32,795,840 | - | - | (32,795,840) | - |
| Net Profit after tax for the period | - | - | - | 14,989,037 | 14,989,037 |
| Depreciation charged on revalued amount | - | - | 470,963 | (470,963) | - |
| **Balance at 31 December 2018** | **688,712,640** | **130,731,200** | **103,839,894** | **110,702,025** | **1,033,985,760** |

| Particulars | Share Capital | Share Premium | Revaluation Reserve | Retained Earnings | Total |
|---|---|---|---|---|---|
| | Taka | Taka | Taka | Taka | Taka |
| **Balance at 01 July 2017** | 596,288,000 | 130,731,200 | 104,343,644 | 168,107,915 | 999,470,759 |
| Bonus Share Issue | 59,628,800 | - | - | (59,628,800) | - |
| Net Profit after tax for the period | - | - | - | 14,158,838 | 14,158,838 |
| Depreciation charged on revalued amount | - | - | (485,529) | 485,529 | - |
| **Balance at 31 December 2017** | **655,916,800** | **130,731,200** | **103,858,115** | **123,123,482** | **1,013,629,597** |

Sd/-
**Managing Director & Acting Chairman**

Sd/-
**Director**

Sd/-
**Director**

Sd/-
**Company Secretary**

# RANGPUR DAIRY & FOOD PRODUCTS LIMITED
## Statement of Cash flows (Un-audited)
## for the period from 01 July 2018 to 31 December 2018

| | Amount in Taka | |
|---|---|---|
| | **Jul-Dec, 2018** | **Jul-Dec, 2017** |
| **Cash flows from operating activities** | | |
| Receipts from customers | 263,002,679 | 259,066,537 |
| Payment to suppliers, employees & others | (232,983,228) | (231,373,559) |
| Income Tax Paid | - | (1,008,275) |
| Receipts from non operating income | 226,021 | 418,527 |
| **Net Cash Provided by Operating Activities: (A)** | **30,245,472** | **27,103,230** |
| **Cash flows from investing activities** | | |
| Acquisition of Property, Plant & Equipment | (28,122,483) | (36,792,986) |
| Purchase of Intangible Assets | - | - |
| **Net Cash Used by Investing Activities: (B)** | **(28,122,483)** | **(36,792,986)** |
| **Cash flows from financing activities** | | |
| Proceeds from short term loan | 2,797,663 | 757,496 |
| **Net Cash Used by Financing Activities: (C)** | **2,797,663** | **757,496** |
| **Net Cash inflow/ outflow( A+B+C)** | **4,920,652** | **(8,932,260)** |
| **Cash & Cash equivalents at the beginning of the period** | **29,260,936** | **30,807,950** |
| **Closing Cash & Cash equivalents at the end of the year** | **34,181,588** | **21,875,690** |

| Sd/- | Sd/- | Sd/- | Sd/- |
|---|---|---|---|
| **Managing Director & Acting Chairman** | **Director** | **Director** | **Company Secretary** |

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