

**RANGPUR DAIRY & FOOD PRODUCTS LIMITED**  
**Statement of Financial Position (Un-audited)**  
**as at December 31, 2016**

<b>Amount in Taka</b>	
<b>31.12.2016</b>	<b>30.06.2016</b>
<b>699,632,342</b>	<b>688,511,174</b>
697,939,396	686,382,313
1,692,946	1,780,877
-	347,984
<b>18,151,136</b>	<b>18,151,136</b>
18,151,136	18,151,136
<b>369,106,109</b>	<b>356,740,873</b>
94,447,546	92,203,599
94,261,034	93,331,445
167,732,604	158,776,295
12,664,925	12,429,533
<b>95,772,552</b>	<b>86,809,641</b>
3,328,839	2,551,671
69,598,457	62,260,772
12,778,177	12,685,970
5,739,018	5,739,018
1,357,814	642,965
2,970,247	2,929,245
<b>273,333,557</b>	<b>269,931,232</b>
<b>991,117,035</b>	<b>976,593,542</b>
<b>977,492,902</b>	<b>964,263,441</b>
596,288,000	542,080,000
130,731,200	130,731,200
104,844,160	105,348,502
145,629,542	186,103,739
<b>13,624,133</b>	<b>12,330,101</b>
13,624,133	12,330,101
<b>991,117,035</b>	<b>976,593,542</b>
<b>16.39</b>	<b>17.79</b>
<b>16.39</b>	<b>16.17</b>

**Non-current assets**

Property, Plant & Equipment  
Intangible Assets (Software)  
Construction WIP

**Investment**

Government bond

**Current assets**

Inventory  
Accounts Receivable  
Advance, Deposits & Pre-Payments  
Cash & Cash Equivalents

**Current liabilities & provisions**

Sundry Creditors  
Short Term Bank Loan  
Provision for WPPF and welfare Fund  
Share Application Money  
Provision for Income Tax  
Accrued Expenses

**Net current assets**

**Net assets**

**Shareholders' equity**

Share Capital  
Share Premium  
Revaluation Reserve  
Retained earnings

**Non-current liabilities**

Deferred Tax Liability

**Liabilities & shareholders' equity**

**Net Asset Value Per Share (Basic)**

**Net Asset Value Per Share (Diluted)**

Statement of Comprehensive Income (Un-audited)  
for the period from 01 July 2016 to 31 December 2016

	<b>Amount in Taka</b>			
	<b>Jul-Dec 2016</b>	<b>Jul-Dec 2015</b>	<b>Oct-Dec 2016</b>	<b>Oct-Dec 2015</b>
Net Sales Revenue	259,237,012	243,152,467	122,451,840	111,140,469
Cost of Goods Sold	(210,310,715)	(196,820,359)	(100,869,610)	(91,866,479)
<b>Gross profit</b>	<b>48,926,297</b>	<b>46,332,108</b>	<b>21,582,230</b>	<b>19,273,990</b>
<b>Operating expenses</b>	<b>(27,968,580)</b>	<b>(28,012,370)</b>	<b>(14,340,835)</b>	<b>(12,761,363)</b>
Office & Administrative Expenses	(13,096,554)	(12,816,859)	(7,135,025)	(6,322,712)
Marketing & Distribution Expenses	(14,872,026)	(15,195,511)	(7,205,810)	(6,438,651)
<b>Profit from operation</b>	<b>20,957,717</b>	<b>18,319,738</b>	<b>7,241,395</b>	<b>6,512,627</b>
Financial Expenses	(5,298,003)	(2,459,408)	(2,754,927)	(1,437,757)
Non Operating Income	340,546	636,483	111,993	291,106
	<b>16,000,260</b>	<b>16,496,813</b>	<b>4,598,461</b>	<b>5,365,976</b>
Contribution to WPPF and welfare Fund	(761,917)	(824,841)	(218,974)	(268,299)
<b>Net Profit before income tax</b>	<b>15,238,343</b>	<b>15,671,972</b>	<b>4,379,487</b>	<b>5,097,677</b>
Provision for income tax	(2,008,882)	(2,519,646)	(600,053)	(494,496)
<b>Net profit after income tax</b>	<b>13,229,461</b>	<b>13,152,326</b>	<b>3,779,434</b>	<b>4,603,181</b>
<b>Earning per share (Basic)</b>	<b>0.22</b>	<b>0.24</b>	<b>0.06</b>	<b>0.08</b>
<b>Earning per share (Diluted)</b>	<b>0.22</b>	<b>0.22</b>	<b>0.06</b>	<b>0.08</b>

**Statement of Changes in Equity (Un-audited)**  
**for the 6 months period ended 31 December 2016**

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
<b>Balance at 01 July 2015</b>	542,080,000	130,731,200	106,380,509	154,892,598	934,084,307
Bonus Share Issue	-	-	-	-	-
Net Profit after tax for the period	-	-	-	13,152,326	13,152,326
Depreciation charged on revalued amount	-	-	(521,927)	521,927	-
<b>Balance at 31 December 2015</b>	<b>542,080,000</b>	<b>130,731,200</b>	<b>105,858,582</b>	<b>168,566,851</b>	<b>947,236,633</b>
<b>Balance at 01 July 2016</b>	542,080,000	130,731,200	105,348,502	186,103,739	964,263,441
Bonus Share Issue	54,208,000	-	-	(54,208,000)	-
Net Profit after tax for the period	-	-	-	13,229,461	13,229,461
Depreciation charged on revalued amount	-	-	(504,342)	504,342	-
<b>Balance at 31 December 2016</b>	<b>596,288,000</b>	<b>130,731,200</b>	<b>104,844,160</b>	<b>145,629,542</b>	<b>977,492,902</b>

**Cash flow statement (Un-audited)  
for the period from 01 July 2016 to 31 December 2016**

	Amount in Taka	
	Jul-Dec, 2016	Jul-Dec, 2015
<b>A. Cash flows from operating activities</b>		
Collection from Sales	258,307,423	237,583,190
Cash Paid to Suppliers, Employees and Others	(232,532,703)	(210,406,015)
Other Income	340,546	636,483
<b>Net cash generated from operating activities</b>	<b>26,115,266</b>	<b>27,813,658</b>
<b>B. Cash flows from investing activities</b>		
Purchase of Fixed Assets	(33,217,559)	(41,693,088)
<b>Net cash inflows/(outflows) in investing activities</b>	<b>(33,217,559)</b>	<b>(41,693,088)</b>
<b>C. Cash flows from financing activities</b>		
Share Application Money	-	(3,600)
Short Term Loan received/ (Paid)	7,337,685	14,644,138
<b>Net cash inflows/(outflows) from financing activities</b>	<b>7,337,685</b>	<b>14,640,538</b>
<b>D. Net cash inflows/(outflows) for the period (A+B+C)</b>	<b>235,392</b>	<b>761,108</b>
<b>E. Cash &amp; cash equivalents at the beginning of the period</b>	<b>12,429,533</b>	<b>12,493,497</b>
<b>Cash &amp; cash equivalents at the end of the period (D+E)</b>	<b>12,664,925</b>	<b>13,254,605</b>

Sd/=   
(Chairman)

Sd/=   
(Managing Director)

Sd/=   
(Company Secretary)