

RANGPUR DAIRY & FOOD PRODUCTS LIMITED
Statement of Financial Position (Un-audited)
as at December 31, 2017

Amount in Taka	
31.12.2017	30.06.2017
Non-current assets	
Property, Plant & Equipment	714,099,079
Intangible Assets (Software)	1,778,643
	715,877,722
Investment	
Government bond	18,151,136
	18,151,136
Current assets	
Inventory	103,142,425
Accounts Receivable	101,776,381
Advance, Deposits & Pre-Payments	175,391,057
Cash & Cash Equivalents	21,875,690
	402,185,553
Total Assets:	1,136,214,412
Shareholders' equity	
Share Capital	655,916,800
Share Premium	130,731,200
Revaluation Reserve	103,858,115
Retained earnings	123,123,482
	999,470,759
Non-current liabilities	
Deferred Tax Liability	18,134,314
	18,134,314
Current liabilities	
Accounts Payable	4,672,835
Short Term Bank Loan	76,693,797
Provision for WPPF and welfare Fund	13,811,681
Share Application Money	5,739,018
Provision for Income Tax	1,044,033
Accrued Expenses	2,489,137
	104,450,501
Total Liabilities & shareholders' equity	1,136,214,412
Net Asset Value Per Share	15.45
	16.76

Statement of Comprehensive Income (Un-audited)
for the period from 01 July 2017 to 31 December 2017

	Amount in Taka			
	Jul-Dec 2017	Jul-Dec 2016	Oct-Dec 2017	Oct-Dec 2016
Net Sales Revenue	262,332,610	259,237,012	122,289,896	122,451,840
Cost of Goods Sold	(213,181,068)	(210,310,715)	(104,135,968)	(100,869,610)
Gross profit	49,151,542	48,926,297	18,153,928	21,582,230
Operating expenses	(27,916,960)	(27,968,580)	(12,993,191)	(14,340,835)
Office & Administrative Expenses	(13,667,411)	(13,096,554)	(6,386,625)	(7,135,025)
Marketing & Distribution Expenses	(14,249,549)	(14,872,026)	(6,606,566)	(7,205,810)
Profit from operation	21,234,582	20,957,717	5,160,737	7,241,395
Financial Expenses	(4,434,544)	(5,298,003)	(2,387,153)	(2,754,927)
Non Operating Income	418,527	340,546	320,896	111,993
	17,218,565	16,000,260	3,094,480	4,598,461
Contribution to WPPF and welfare Fund	(819,932)	(761,917)	(147,356)	(218,974)
Net Profit before income tax	16,398,633	15,238,343	2,947,124	4,379,487
Income tax Expenses	(2,239,795)	(2,008,882)	(442,069)	(600,053)
Net profit after income tax	14,158,838	13,229,461	2,505,055	3,779,434
Earning per share (Basic)	0.22	0.22	0.04	0.06
Earning per share (Diluted)	0.22	0.20	0.04	0.06

Statement of Changes in Equity (Un-audited)
for the 6 months period ended on 31 December 2017

Particulars	Share Capital	Share Premium	Revaluation Reserve	Retained Earnings	Total
	Taka	Taka	Taka	Taka	Taka
Balance at 01 July 2016	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	-
Balance at 31 December 2016	596,288,000	130,731,200	104,844,160	145,629,542	977,492,902
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	-	-	-	-	-
Depreciation charged on revalued amount	-	-	(485,529)	485,529	-
Balance at 31 December 2017	655,916,800	130,731,200	103,858,115	108,964,644	999,470,759

**Cash flow statement (Un-audited)
for the period from 01 July 2017 to 31 December 2017**

	Amount in Taka	
	Jul-Dec, 2017	Jul-Dec, 2016
Cash flows from operating activities		
Receipts from customers	259,066,537	258,307,423
Payment to suppliers, employees & others	(231,373,559)	(232,532,703)
Income Tax Paid	(1,008,275)	-
Receipts from non operating income	418,527	340,546
Net Cash Provided by Operating Activities: (A)	27,103,230	26,115,266
Cash flows from investing activities		
Acquisition of Property, Plant & Equipment	(36,792,986)	(33,217,559)
Purchase of Intangible Assets	-	-
Net Cash Used by Investing Activities: (B)	(36,792,986)	(33,217,559)
Cash flows from financing activities		
Proceeds from short term loan	757,496	7,337,685
Net Cash Used by Financing Activities: (C)	757,496	7,337,685
Net Cash inflow/ outflow(A+B+C)	(8,932,260)	235,392
Cash & Cash equivalents at the beginning of the period	30,807,950	12,429,533
Closing Cash & Cash equivalents at the end of the year	21,875,690	12,664,925

Sd/=

**Managing Director
& Acting Chairman**

Sd/=

Director

Sd/=

Director

Sd/=

Company Secretary

