

# SHEPHERD INDUSTRIES LIMITED

## Statement of Financial Position

(Un-Audited)

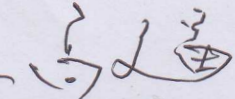
As on 30 September 2019

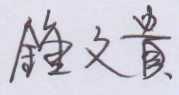
Particulars	Notes	Amount in Taka	Amount in Taka
		30.09.2019	30.06.2019
ASSETS:			
Non-Current Assets		1,591,524,122	1,605,264,241
Property, Plant & Equipment	4	1,523,052,860	1,532,881,941
Capital Work-in-Progress	5	68,246,262	72,134,800
Intangible Asset	6	225,000	247,500
Current Assets		3,347,313,306	3,241,521,443
Inventories	7	1,612,002,798	1,605,369,223
Trade & other Receivables	8	1,585,513,210	1,503,641,370
Advance, Deposit & Prepayments	9	127,795,806	103,716,366
Cash and Cash Equivalents	10	22,001,492	28,794,484
		4,938,837,428	4,846,785,684
EQUITY AND LIABILITIES			
Shareholders' Equity		2,429,220,196	2,395,578,568
Share Capital	11	1,366,265,840	1,366,265,840
Revaluation Reserve	12	531,227,086	532,638,444
Retained Earnings	13	531,727,270	496,674,284
Non-Current Liabilities		128,005,144	127,904,351
Obligation under Finance Lease	14	264,715	284,435
Deferred Tax liabilities	15	127,740,429	127,619,916
Current Liabilities		2,381,612,088	2,323,302,765
Loan from Shareholders'	16	33,728,933	33,728,933
Current a/c with Related Entity	17	33,000,000	15,000,000
Trade & other Payables	18	362,881,833	593,503,360
Obligation under Finance Lease-Current Portion	14	1,450,484	2,160,461
Short Term Bank Loan	19	1,814,640,324	1,554,036,348
Outstanding IPO Subscription	20	64,750	64,750
Liabilities for Expenses & Provisions	21	135,845,764	124,808,913
		4,938,837,428	4,846,785,684
Net Asset Value (NAV) Per Share	31	17.78	17.53

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

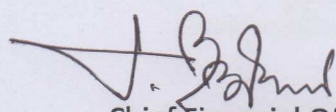


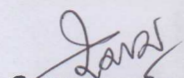
# SHEPHERD INDUSTRIES LIMITED

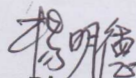
## Statement of Profit or Loss and Other Comprehensive Income (Un-Audited)

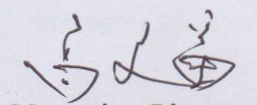
For the three months period ended September 30, 2019

Particulars	Notes	Amount in Taka	Amount in Taka
		01.07.2019 To 30.09.2019	01.07.2018 To 30.09.2018
Revenue	22	753,331,743	936,495,704
Less: Cost of Sales	23	(642,591,142)	(815,616,531)
<b>Gross Profit</b>		<b>110,740,601</b>	<b>120,879,173</b>
<b>Foreign Currency Gain/(Loss)</b>	24	<b>(2,299,741)</b>	<b>(1,737,671)</b>
<b>Add: Other income</b>	25	<b>6,536,288</b>	<b>2,935,232</b>
<b>Less: Operating Expenses</b>		<b>(18,434,448)</b>	<b>(17,488,817)</b>
Selling & Distribution Expenses	26	(2,697,850)	(2,737,929)
Administrative Expenses	27	(15,736,598)	(14,750,888)
<b>Profit from Operation</b>		<b>96,542,700</b>	<b>104,587,917</b>
<b>Less: Financial Expenses</b>	28	<b>(55,901,456)</b>	<b>(37,193,228)</b>
<b>Net Profit/ (Loss) before tax</b>		<b>40,641,244</b>	<b>67,394,689</b>
<b>Income Tax Expense:</b>		<b>(7,248,680)</b>	<b>(10,674,724)</b>
Current Tax	29	(6,879,103)	(10,840,505)
Deferred Tax Income/(Expenses)	Annex-B	(369,577)	165,781
<b>Net Profit/ (Loss) after Tax for the period</b>		<b>33,392,564</b>	<b>56,719,965</b>
<b>Basic &amp; Diluted Earning Per share</b>	30	<b>0.24</b>	<b>0.42</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman



**SHEPHERD INDUSTRIES LIMITED**

Statement of Changes in Equity  
(Un-Audited)

For the three months period ended September 30, 2019

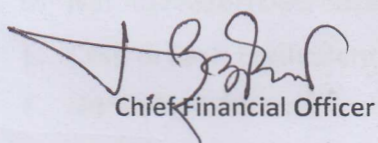
Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2019	1,366,265,840	532,638,444	496,674,284	2,395,578,568
Less: Depreciation on revaluation transfer to retained earnings	-	(1,660,422)	1,660,422	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	249,064	-	249,064
Add: Net profit/(loss) for the period	-	-	33,392,564	33,392,564
<b>Closing balance on 30 September 2019</b>	<b>1,366,265,840</b>	<b>531,227,086</b>	<b>531,727,270</b>	<b>2,429,220,196</b>


**SHEPHERD INDUSTRIES LIMITED**

Statement of Changes in Equity  
(Un-Audited)

For the three months period ended September 30, 2018

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2018	1,366,265,840	538,651,924	530,787,045	2,435,704,809
Less: Depreciation on revaluation transfer to retained earnings	-	(1,835,820)	1,835,820	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	275,373	-	275,373
Add: Net profit/(loss) for the period	-	-	56,719,965	56,719,965
<b>Closing balance on 30 September 2018</b>	<b>1,366,265,840</b>	<b>537,091,477</b>	<b>589,342,830</b>	<b>2,492,700,147</b>

  
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# SHEPHERD INDUSTRIES LIMITED

## Statement of Cash Flows

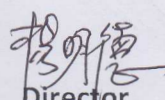
(Un-Audited)

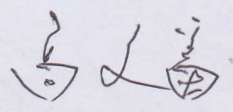
For the three months period ended September 30, 2019

Particulars	Notes	Amount in Taka	
		01.07.2019	01.07.2018
		To	To
		30.09.2019	30.09.2018
<b>A. Cash Flows from Operating Activities</b>			
Received from customers and others	32	681,255,033	806,861,972
Payment to Creditors, Suppliers, Employees and Others	33	(870,069,175)	(1,219,337,281)
<b>Cash inflow/(outflow) from operation</b>		<b>(188,814,142)</b>	<b>(412,475,309)</b>
Income Tax Paid	34	(8,577,919)	(13,244,748)
<b>Net cash used in Operating Activities</b>	36	<b>(197,392,061)</b>	<b>(425,720,057)</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant & Equipments		(2,472,619)	(8,855,830)
Advance against building and civil construction		(13,500,000)	(24,600,000)
Payment for Capital Work-in-Progress		(15,171,953)	-
<b>Net cash used in Investing Activities</b>		<b>(31,144,572)</b>	<b>(33,455,830)</b>
<b>C. Cash Flow from Financing Activities</b>			
Current a/c with Related Entity		18,000,000	-
Obligation under Finance Lease Received/(Paid)-Net		(729,697)	(1,174,617)
Short Term Loan Received/(Paid)-Net		260,603,976	504,247,902
Financial Expenses Paid		(55,901,456)	(37,193,228)
<b>Net cash used in by Financing Activities</b>		<b>221,972,823</b>	<b>465,880,057</b>
<b>D. Net Increase/(Decrease) in cash and Cash Equivalent</b>		<b>(6,563,810)</b>	<b>6,704,170</b>
<b>E. Cash &amp; Cash Equivalent at beginning at the Period</b>		<b>28,794,484</b>	<b>135,021,681</b>
<b>F. Unrealized Foreign Exchange Gain/(Loss)</b>		<b>(229,182)</b>	<b>(140,085)</b>
<b>G. Cash &amp; Cash Equivalent at the end of the Period</b>		<b>22,001,492</b>	<b>141,585,766</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	35	<b>(1.44)</b>	<b>(3.12)</b>

  
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Company Secretary

  
Director

  
Managing Director

  
Chairman