

# SHEPHERD INDUSTRIES LIMITED

## Statement of Financial Position

(Un-Audited)

As on 31 December 2021

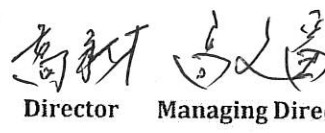
Particulars	Notes	Amount in Taka	Amount in Taka
		31.12.2021	30.06.2021
ASSETS:			
Non-Current Assets		1,690,135,522	1,723,028,274
Property, Plant & Equipment	4.00	1,690,113,022	1,690,701,853
Capital Work-in-Progress	5.00	-	32,258,921
Intangible Asset	6.00	22,500	67,500
Current Assets		3,442,163,811	3,217,510,180
Inventories	7.00	1,919,839,092	1,971,118,192
Trade & other Receivables	8.00	1,280,586,219	1,093,418,455
Advance, Deposit & Prepayments	9.00	175,561,179	107,350,971
Cash and Cash Equivalents	10.00	66,177,321	45,622,562
		5,132,299,333	4,940,538,454
EQUITY AND LIABILITIES			
Shareholders' Equity		2,261,248,588	2,204,475,160
Share Capital	11.00	1,502,892,420	1,502,892,420
Revaluation Reserve	12.00	519,516,664	521,822,227
Retained Earnings	13.00	238,839,504	179,760,513
Non-Current Liabilities		133,940,586	134,096,806
Deferred Tax liabilities	14.00	133,940,586	134,096,806
Current Liabilities		2,737,110,159	2,601,966,488
Loan from Shareholders'	15.00	30,071,433	33,728,933
Current a/c with Related Entity	16.00	81,066,110	101,022,877
Trade & other Payables	17.00	335,629,938	236,879,758
Short Term Bank Loan	18.00	2,070,451,276	2,071,421,288
Outstanding IPO Subscription	19.00	49,750	49,750
Unclaimed Dividend Account	20.00	38,160,753	689,497
Liabilities for Expenses & Provisions	21.00	181,680,899	158,174,385
		5,132,299,333	4,940,538,454
Net Asset Value (NAV) Per Share	31.00	15.05	14.67



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 six months period ended December 31, 2021

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2021	01.07.2020	01.10.2021	01.10.2020
		To	To	To	To
		31.12.2021	31.12.2020	31.12.2021	31.12.2020
Revenue	22.00	1,527,485,695	1,035,304,205	773,235,651	530,778,760
Less: Cost of Sales	23.00	(1,316,717,208)	(1,011,122,794)	(663,698,121)	(519,917,557)
<b>Gross Profit</b>		<b>210,768,487</b>	<b>24,181,411</b>	<b>109,537,530</b>	<b>10,861,203</b>
<b>Less: Operating Expenses</b>		<b>(34,165,137)</b>	<b>(34,946,563)</b>	<b>(16,511,891)</b>	<b>(18,194,195)</b>
Selling & Distribution Expenses	26.00	(5,698,589)	(5,124,971)	(3,002,250)	(2,574,038)
Administrative Expenses	27.00	(28,466,548)	(29,821,592)	(13,509,641)	(15,620,157)
<b>Profit from Operation</b>		<b>176,603,350</b>	<b>(10,765,152)</b>	<b>93,025,639</b>	<b>(7,332,992)</b>
Foreign Currency Gain/(Loss)	24.00	4,939,156	(176,832)	1,798,276	1,599,395
Add: Other income	25.00	6,828,034	9,305,885	3,258,147	5,069,636
Less: Financial Expenses	28.00	(76,781,020)	(78,558,173)	(39,240,573)	(41,052,216)
<b>Net Profit/ (Loss) before tax</b>		<b>111,589,520</b>	<b>(80,194,272)</b>	<b>58,841,489</b>	<b>(41,716,177)</b>
<b>Income Tax Expense:</b>		<b>(17,650,644)</b>	<b>(6,412,558)</b>	<b>(9,566,669)</b>	<b>(3,305,103)</b>
Current Tax	29.00	(17,400,001)	(6,267,661)	(9,163,047)	(3,215,090)
Deferred Tax Income/(Expenses)	Annex-B	(250,643)	(144,897)	(403,622)	(90,013)
<b>Net Profit/ (Loss) after Tax for the period</b>		<b>93,938,876</b>	<b>(86,606,830)</b>	<b>49,274,820</b>	<b>(45,021,280)</b>
<b>Earnings Per share (EPS)</b>	30.00	<b>0.63</b>	<b>(0.58)</b>	<b>0.33</b>	<b>(0.30)</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

**SHEPHERD INDUSTRIES LIMITED**

Statement of Changes in Equity  
(Un-Audited)

For the six months period ended December 31, 2021

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2021	1,502,892,420	521,822,227	179,760,513	2,204,475,160
Less: Cash Dividend	-	-	(37,572,311)	(37,572,311)
Less: Depreciation on revaluation transfer to retained earnings	-	(2,712,426)	2,712,426	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	406,863	-	406,863
Add: Net profit/(loss) for the year	-	-	93,938,876	93,938,876
<b>Closing balance on 31 December 2021</b>	<b>1,502,892,420</b>	<b>519,516,664</b>	<b>238,839,504</b>	<b>2,261,248,588</b>

**SHEPHERD INDUSTRIES LIMITED**


Statement of Changes in Equity


For the six months period ended December 31, 2020


Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2020	1,502,892,420	526,945,698	343,718,852	2,373,556,970
Less: Cash Dividend	-	-	(15,028,924)	(15,028,924)
Less: Depreciation on revaluation transfer to retained earnings	-	(3,013,807)	3,013,807	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	452,072	-	452,072
Add: Net profit/(loss) for the period	-	-	(86,606,830)	(86,606,830)
<b>Closing balance on 31 December 2020</b>	<b>1,502,892,420</b>	<b>524,383,963</b>	<b>245,096,905</b>	<b>2,272,373,288</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

# SHEPHERD INDUSTRIES LIMITED

## Statement of Cash Flows

(Un-Audited)

For the six months period ended December 31, 2021

Particulars	Notes	Amount in Taka	
		01.07.2021	01.07.2020
		To	To
		31.12.2021	31.12.2020
<b>A. Cash Flows from Operating Activities</b>			
Received from customers and others	32.00	1,348,131,066	1,411,100,875
Payment to Creditors, Suppliers, Employees and Others	33.00	(1,324,822,477)	(1,165,743,085)
<b>Cash inflow/(outflow) from operation</b>		<b>23,308,589</b>	<b>245,357,790</b>
Income Tax Paid	34.00	(6,561,916)	(9,664,715)
Financial Expenses		(76,781,020)	(78,558,173)
<b>Net cash used in Operating Activities</b>	36.00	<b>(60,034,347)</b>	<b>157,134,902</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant & Equipments		6,052,446	(2,490,528)
Payment for Capital Work-in-Progress		99,099,942	(1,908,000)
Investment on FDR		-	9,720,250
<b>Net cash used in Investing Activities</b>		<b>105,152,388</b>	<b>5,321,722</b>
<b>C. Cash Flow from Financing Activities</b>			
Loan from Shareholders		(3,657,500)	-
Current a/c with Related Entity		(19,956,767)	(19,314,430)
Outstanding IPO Subscription		-	(15,000)
Obligation under Finance Lease Received/(Paid)-Net		-	(291,979)
Short Term Loan Received/(Paid)-Net		(970,012)	(143,646,589)
Dividend Paid		(101,055)	-
<b>Net cash used in by Financing Activities</b>		<b>(24,685,334)</b>	<b>(163,267,998)</b>
<b>D. Net Increase/(Decrease) in cash and Cash Equivalent</b>		<b>20,432,707</b>	<b>(811,374)</b>
<b>E. Cash &amp; Cash Equivalent at beginning at the year</b>		<b>45,622,562</b>	<b>55,716,386</b>
<b>F. Unrealized Foreign Exchange Gain/(Loss)</b>		<b>122,052</b>	<b>938,174</b>
<b>G. Cash &amp; Cash Equivalent at the end of the year</b>		<b>66,177,321</b>	<b>55,843,186</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	35.00	<b>(0.40)</b>	<b>1.05</b>

  
Chief Financial Officer

  
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Chairman