


# SHEPHERD INDUSTRIES LIMITED

## Statement of Financial Position

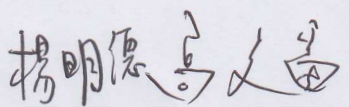
(Un-Audited)

As on 31 December 2019

Particulars	Notes	Amount in Taka	Amount in Taka
		31.12.2019	30.06.2019
ASSETS:			
Non-Current Assets		1,584,354,545	1,605,264,241
Property, Plant & Equipment	4	1,512,264,806	1,532,881,941
Capital Work-in-Progress	5	71,887,239	72,134,800
Intangible Asset	6	202,500	247,500
Current Assets		3,416,905,431	3,241,521,443
Inventories	7	1,738,385,181	1,605,369,223
Trade & other Receivables	8	1,483,901,965	1,503,641,370
Investment	9	3,500,000	-
Advance, Deposit & Prepayments	10	160,187,740	103,716,366
Cash and Cash Equivalents	11	30,930,545	28,794,484
		5,001,259,976	4,846,785,684
EQUITY AND LIABILITIES			
Shareholders' Equity		2,445,725,652	2,395,578,568
Share Capital	12	1,502,892,420	1,366,265,840
Revaluation Reserve	13	529,850,716	532,638,444
Retained Earnings	14	412,982,516	496,674,284
Non-Current Liabilities		127,560,259	127,904,351
Obligation under Finance Lease	15	366,843	284,435
Deferred Tax liabilities	16	127,193,416	127,619,916
Current Liabilities		2,427,974,065	2,323,302,765
Loan from Shareholders'	17	33,728,933	33,728,933
Current a/c with Related Entity	18	82,948,490	15,000,000
Trade & other Payables	19	310,521,050	593,503,360
Obligation under Finance Lease-Current Portion	15	612,869	2,160,461
Short Term Bank Loan	20	1,867,194,005	1,554,036,348
Outstanding IPO Subscription	21	64,750	64,750
Liabilities for Expenses & Provisions	22	132,903,968	124,808,913
		5,001,259,976	4,846,785,684
Net Asset Value (NAV) Per Share	32	16.27	17.53

  
Chief Financial Officer

  
Company Secretary

  
Director

Managing Director

  
Chairman

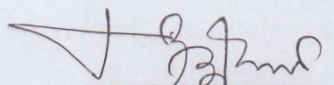


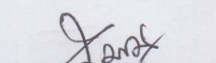
**SHEPHERD INDUSTRIES LIMITED**

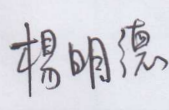
Statement of Profit or Loss and Other Comprehensive Income  
(Un-Audited)

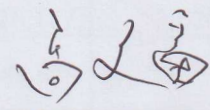
For the six months period ended December 31, 2019

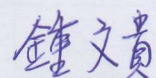
Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2019	01.07.2018	01.10.2019	01.10.2018
		To 31.12.2019	To 31.12.2018	To 31.12.2019	To 31.12.2018
Revenue	23	1,452,682,412	1,597,404,598	699,350,669	660,908,894
Less: Cost of Sales	24	(1,253,978,120)	(1,390,659,796)	(611,386,978)	(575,043,265)
<b>Gross Profit</b>		<b>198,704,292</b>	<b>206,744,802</b>	<b>87,963,691</b>	<b>85,865,629</b>
<b>Foreign Currency Gain/(Loss)</b>	25	<b>(3,058,349)</b>	<b>1,431,107</b>	<b>(758,608)</b>	<b>3,168,778</b>
<b>Add: Other income</b>	26	<b>9,491,770</b>	<b>7,025,452</b>	<b>2,955,482</b>	<b>4,090,220</b>
<b>Less: Operating Expenses</b>		<b>(34,597,245)</b>	<b>(33,867,283)</b>	<b>(16,162,797)</b>	<b>(16,378,466)</b>
Selling & Distribution Expenses	27	(5,339,772)	(5,225,316)	(2,641,922)	(2,487,387)
Administrative Expenses	28	(29,257,473)	(28,641,967)	(13,520,875)	(13,891,079)
<b>Profit from Operation</b>		<b>170,540,468</b>	<b>181,334,078</b>	<b>73,997,768</b>	<b>76,746,161</b>
<b>Less: Financial Expenses</b>	29	<b>(110,991,102)</b>	<b>(78,734,199)</b>	<b>(55,089,646)</b>	<b>(41,540,971)</b>
<b>Net Profit/ (Loss) before tax</b>		<b>59,549,366</b>	<b>102,599,879</b>	<b>18,908,122</b>	<b>35,205,190</b>
<b>Income Tax Expense:</b>		<b>(9,894,234)</b>	<b>(16,629,697)</b>	<b>(2,645,554)</b>	<b>(5,954,972)</b>
Current Tax	30	(9,828,782)	(16,778,642)	(2,949,679)	(5,938,136)
Deferred Tax Income/(Expenses)	Annex-B	(65,452)	148,945	304,125	(16,836)
<b>Net Profit/ (Loss) after Tax for the period</b>		<b>49,655,132</b>	<b>85,970,182</b>	<b>16,262,568</b>	<b>29,250,218</b>
<b>Basic &amp; Diluted Earning Per share</b>	31	<b>0.33</b>	<b>0.57</b>	<b>0.11</b>	<b>0.19</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, 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: Stock Dividend	136,626,580	-	(136,626,580)	-
Less: Depreciation on revaluation transfer to retained earnings	-	(3,279,680)	3,279,680	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	491,952	-	491,952
Add: Net profit/(loss) for the period	-	-	49,655,132	49,655,132
<b>Closing balance on 31 December 2019</b>	<b>1,502,892,420</b>	<b>529,850,716</b>	<b>412,982,516</b>	<b>2,445,725,652</b>

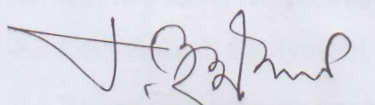
# SHEPHERD INDUSTRIES LIMITED

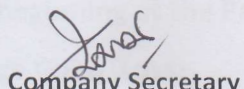
## Statement of Changes in Equity

(Un-Audited)

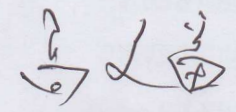
For the six months period ended December 31, 2018

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: Cash Dividend	-	-	(163,951,901)	(163,951,901)
Less: Depreciation on revaluation transfer to retained earnings	-	(3,626,127)	3,626,127	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	543,919	-	543,919
Add: Net profit/(loss) for the period	-	-	85,970,182	85,970,182
<b>Closing balance on 31 December 2018</b>	<b>1,366,265,840</b>	<b>535,569,716</b>	<b>456,431,453</b>	<b>2,358,267,009</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman



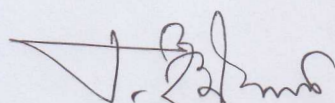
# SHEPHERD INDUSTRIES LIMITED

## Statement of Cash Flows

(Un-Audited)

For the six months period ended December 31, 2019

Particulars	Notes	Amount in Taka	Amount in Taka
		01.07.2019	01.07.2018
		To	To
		31.12.2019	31.12.2018
<b>A. Cash Flows from Operating Activities</b>			
Received from customers and others	33	1,488,642,901	1,579,538,172
Payment to Creditors, Suppliers, Employees and Others	34	(1,669,657,970)	(1,924,031,120)
<b>Cash inflow/(outflow) from operation</b>		<b>(181,015,069)</b>	<b>(344,492,948)</b>
Income Tax Paid	35	(22,460,345)	(16,148,950)
<b>Net cash used in Operating Activities</b>	37	<b>(203,475,414)</b>	<b>(360,641,898)</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant & Equipments		(5,526,420)	(13,898,238)
Advance against building and civil construction		(31,500,000)	(24,600,000)
Payment for Capital Work-in-Progress		(19,897,227)	(557,000)
Investment on FDR		(3,500,000)	-
<b>Net cash used in Investing Activities</b>		<b>(60,423,647)</b>	<b>(39,055,238)</b>
<b>C. Cash Flow from Financing Activities</b>			
Current a/c with Related Entity		67,948,490	-
Obligation under Finance Lease Received/(Paid)-Net		(1,465,184)	(2,389,217)
Short Term Loan Received/(Paid)-Net		310,331,883	469,796,372
Dividend Paid		113,454	(17,111,400)
Financial Expenses Paid		(110,991,102)	(78,734,199)
<b>Net cash used in by Financing Activities</b>		<b>265,937,541</b>	<b>371,561,556</b>
<b>D. Net Increase/(Decrease) in cash and Cash Equivalent</b>		<b>2,038,480</b>	<b>(28,135,580)</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>97,581</b>	<b>166,351</b>
<b>G. Cash &amp; Cash Equivalent at the end of the Period</b>		<b>30,930,545</b>	<b>107,052,452</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	36	<b>(1.35)</b>	<b>(2.64)</b>



Chief Financial Officer



Company Secretary



Director



Managing Director



Chairman