

2nd Quarter Financial Statements (Un-Audited)

For the six months period ended on 31st December 2022

Of

Shepherd Industries Limited



-:Head Office:-

House#24, Road#04, Sector#04, Uttara, Dhaka-1230

Tel: +88-02-48963340-42, Fax: +88-02-48963359-60

-:Factory Office:-

Bagrapara, Kathalia, Bhaluka, Mymensingh

Tel: 09022-56122, 56124-25, 56127, 56142, Fax: 09022-56126, 56288, 56105

SHEPHERD INDUSTRIES LIMITED

Statement of Financial Position

As on 31 December 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		31.12.2022	30.06.2022
ASSETS:			
Non-Current Assets		1,618,304,902	1,655,452,746
Property, Plant & Equipment	4.00	1,618,304,902	1,655,452,746
Capital Work-in-Progress	5.00	-	-
Intangible Asset	6.00	-	-
Current Assets		3,715,706,844	3,981,274,816
Inventories	7.00	2,037,291,888	1,895,131,101
Trade & other Receivables	8.00	1,522,964,424	1,794,413,891
Investment in FDR	9.00	40,133,000	20,000,000
Advance, Deposit & Prepayments	10.00	85,121,650	186,945,062
Cash and Cash Equivalents	11.00	30,195,882	84,784,762
		5,334,011,746	5,636,727,562
EQUITY AND LIABILITIES			
Shareholders' Equity		2,335,864,050	2,349,201,812
Share Capital	12.00	1,540,464,730	1,540,464,730
Revaluation Reserve	13.00	515,119,042	517,211,102
Retained Earnings	14.00	280,280,278	291,525,980
Non-Current Liabilities		132,258,650	132,879,374
Deferred Tax liabilities	15.00	132,258,650	132,879,374
Current Liabilities		2,865,889,046	3,154,646,376
Loan from Shareholders'	16.00	23,144,861	23,144,861
Current a/c with Related Entity	17.00	38,993,807	57,677,809
Trade & other Payables	18.00	274,140,527	367,352,029
Workers Profit Participation Fund (WPPF)	19.00	14,895,849	10,772,204
Short Term Bank Loan	20.00	2,225,564,549	2,507,834,178
Unclaimed Dividend	22.01	236,323	236,323
Dividend Payable	22.02	75,289,881	547,310
Liabilities for Expenses & Provisions	23.00	213,623,249	187,081,662
		5,334,011,746	5,636,727,562
Net Asset Value (NAV) Per Share	33.00	15.16	15.25


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES LIMITED
Statement of Profit or Loss and Other Comprehensive Income
For the six months period ended December 31, 2022

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2022	01.07.2021	01.10.2022	01.10.2021
		To	To	To	To
		31.12.2022	31.12.2021	31.12.2022	31.12.2021
Revenue	24.00	1,699,036,358	1,527,485,695	772,987,146	773,235,651
Less: Cost of Sales	25.00	(1,509,698,203)	(1,316,717,208)	(682,900,711)	(663,698,121)
Gross Profit		189,338,155	210,768,487	90,086,435	109,537,530
Less: Operating Expenses		(38,488,357)	(34,165,137)	(19,829,545)	(16,511,891)
Selling & Distribution Expenses	28.00	(6,017,908)	(5,698,589)	(3,011,141)	(3,002,250)
Administrative Expenses	29.00	(32,470,449)	(28,466,548)	(16,818,404)	(13,509,641)
Profit from Operation		150,849,798	176,603,350	70,256,890	93,025,639
Foreign Currency Gain/(Loss)	26.00	28,619,965	4,939,156	3,272,634	1,798,276
Add: Other income	27.00	8,531,140	6,828,034	4,560,016	3,258,147
Less: Financial Expenses	30.00	(101,404,365)	(76,781,020)	(43,821,594)	(39,240,573)
Net Profit/ (Loss) before tax and WPPF		86,596,538	111,589,520	34,267,946	58,841,489
Workers Profit Participation Fund (WPPF)		(4,123,645)	-	(1,631,807)	-
Net Profit/ (Loss) before tax		82,472,893	111,589,520	32,636,139	58,841,489
Income Tax Expense:		(21,437,272)	(17,650,644)	(10,941,611)	(9,566,669)
Current Tax	31.00	(21,688,808)	(17,400,001)	(10,921,153)	(9,163,047)
Deferred Tax Income/(Expenses)	Annex-B	251,536	(250,643)	(20,458)	(403,622)
Net Profit/ (Loss) after Tax for the year		61,035,621	93,938,876	21,694,528	49,274,820
Earnings Per share (EPS)	32.00	0.40	0.61	0.14	0.32


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity
For the six months period ended December 31, 2022

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening balance as on 01-07-2022	1,540,464,730	517,211,102	291,525,980	2,349,201,812
Less: Cash Dividend			(74,742,571)	(74,742,571)
Less: Stock Dividend				-
Less: Depreciation on revaluation transfer to retained earnings		(2,461,248)	2,461,248	-
Add/(Less): Deferred Tax Income/(Expenses) during the year		369,188		369,188
Add: Net profit/(loss) for the year	-	-	61,035,621	61,035,621
Closing balance on 31 December 2022	1,540,464,730	515,119,042	280,280,278	2,335,864,050

SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity
For the six months period ended December 31, 2021

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
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
Closing balance on 31 December 2021	1,502,892,420	519,516,664	238,839,504	2,261,248,588


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES LIMITED

Statement of Cash Flows
For the six months period ended December 31, 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		01.07.2022	01.07.2021
		To	To
		31.12.2022	31.12.2021
A. Cash Flows from Operating Activities			
Received from customers and others	34.00	2,158,498,872	1,348,131,066
Payment to Creditors, Suppliers, Employees and Others	35.00	(1,715,411,255)	(1,324,822,477)
Cash inflow/(outflow) from operation		443,087,617	23,308,589
Income Tax Paid	36.00	(25,751,406)	(6,561,916)
Financial Expenses		(101,404,365)	(76,781,020)
Net cash used in Operating Activities	38.00	315,931,846	(60,034,347)
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipments		(2,311,991)	6,052,446
Payment for Capital Work-in-Progress		-	99,099,942
Investment on FDR		(20,133,000)	-
Net cash used in Investing Activities		(22,444,991)	105,152,388
C. Cash Flow from Financing Activities			
Loan from Shareholders		-	(3,657,500)
Current a/c with Related Entity		(18,684,002)	(19,956,767)
Short Term Loan Received/(Paid)-Net		(332,612,614)	(970,012)
Dividend Paid		-	(101,055)
Net cash used in by Financing Activities		(351,296,616)	(24,685,334)
D. Net Increase/(Decrease) in cash and Cash Equivalent		(57,809,761)	20,432,707
E. Cash & Cash Equivalent at beginning at the year		84,784,762	45,622,562
F. Unrealized Foreign Exchange Gain/(Loss)		3,220,881	122,052
G. Cash & Cash Equivalent at the end of the year		30,195,882	66,177,321
Net Operating Cash Flows Per Share (NOCFPS)	37.00	2.05	(0.39)


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES LIMITED

NOTES TO THE FINANCIAL STATEMENTS
AS AT AND FOR THE YEAR ENDED 30 JUNE 2022

1 About the Company

- 1.01** SHEPHERD INDUSTRIES LIMITED, a private limited company limited by shares incorporated with the Registrar of Joint Stock Companies & Firms under the Companies Act 1994 on 21 August 2000 vide registration No. C-41066(425)/2000. The registered office of the company is located at House # 24, Road # 04, Sector # 04, Uttara Model Town, Dhaka-1230, Bangladesh. The Industrial unit is located at Kathalia, Bhaluka, Mymensingh. The company converted into public limited company with effect from June 08, 2015. The company is a publicly traded company and listed with Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd from 23 February 2017 and 25 February 2017 respectively.

The commercial production of the company was commenced on 18 October 2001.

1.02 Nature of Business Activities

Shepherd Industries limited is a 100% export oriented company engaged in dyeing of different counts of cotton, acrylic, viscose and nylon yarn and washing of different type of garments & fabrics which are marketed to the direct exporters.

2 Significant Accounting Policy for the presentation of the financial Statements

The specific accounting policies selected and applied by the company's management for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

2.01 Corporate Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act, 1994 and the International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) as applicable to this Company. The Board of Directors is responsible for preparing and presenting the financial statements including adequate disclosures, which approved and authorized for issue of these financial statements.

2.02 The financial statements are presented in accordance with guidelines provided by IAS 1 : Presentation of Financial Statements

The financial statements comprises the following;

- Statement of Financial Position as on December 31, 2022;
- Statement of Profit or Loss and other Comprehensive Income for the period ended December 31, 2022;
- Statement of Change in Equity for the period ended December 31, 2022;
- Statement of Cash Flows for the the period ended December 31, 2022;
- Accounting Policies and explanatory notes to the Financial Statements for the period ended December 31, 2022.

2.03 Functional and presentation currency

The Financial Statements are prepared and presented in Bangladeshi Currency (Taka), which is the functional currency of the company. All financial information presented has been rounded off to the nearest Taka except where indicated otherwise.

2.04 Comparative Information

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements.



2.05 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business. For this reasons the directors continue to adopt going concern assumption in preparing the Financial Statement.

2.06 Foreign Currency Transaction:

Foreign currency transactions are recorded, on initial recognition in the functional currency at the spot exchange rate ruling at the transaction date.

At the end of each reporting year, in compliance with the provision of IAS 21: The Effects of Changes in Foreign Exchange Rates, are determined as under :

- (a) Foreign currency monetary items are translated using the closing rate.
- (b) Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction.
- (c) Non-monetary items that are measured at fair value in a foreign currency is translated using the exchange rate at the date when the fair value is determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rate different from those at which they were translated on initial recognition during the period or in previous financial statements is recognized in profit or loss in the year in which they arise.

2.07 Reporting Period

The financial statements covers six months from July 01, 2022 to December 31, 2022.

2.08 Fundamental Accounting Concepts/ Assumption

The financial statements have been prepared under historical cost convention on accrual basis and such other convention as required by IFRS for fair presentation of financial statements.

2.09 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported value of assets, liabilities, income and expenses . The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. However, the estimates and underlying assumptions are revised when there is material impact on the financial results of the company.

Due to the inherent uncertainty involved in making estimates, actual result could differ from those estimates.

2.10 Regulatory Compliance

The financial Statements have been prepared in compliance with the following laws and regulations;

The Companies Act, 1994

The Bangladesh Securities and Exchange Rule 1987

The Bangladesh Securities and Exchange Commission Act 1993.

The Income Tax Ordinance, 1984

The Income Tax Rules, 1984

The Value Added Tax (VAT) Act, 1991

The Custom Act 1969

Dhaka Stock Exchange Listing Regulation 2015



2.11 Compliance with IAS & IFRS

The following IAS have been applied in preparation of the financial statements for the year :

Name of the accounting Standerds	Ref. No	Status of Application
Presentation of Financial Statements	IAS 1	Applied
Inventories	IAS 2	Applied
Statement of Cash Flows	IAS 7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors.	IAS 8	Applied
Events after the Reporting Period	IAS 10	Applied
Income Taxes	IAS 12	Applied
Property, Plant and Equipment	IAS 16	Applied
Employee Benefits	IAS 19	Applied
The Effects of Changes in Foreign Exchange Rates	IAS 21	Applied
Borrowing Cost	IAS 23	Applied
Related Party Disclosures	IAS 24	Applied
Financial Instruments : Presentation	IAS 32	Applied
Earnings Per Share	IAS 33	Applied
Impairment of Assets	IAS 36	Applied
Provisions, Contingent Liabilities and Contingent Assets	IAS 37	Applied
Intangible Assets	IAS 38	Applied
Investment Property	IAS 40	Applied
Financial Instruments : Disclosures	IFRS 7	Applied
Financial Instruments	IFRS 9	Applied
Revenue from contracts with customers	IFRS 15	Applied
Leases	IFRS 16	Not Applied

2.12 Events after the Reporting Period

In compliance with the requirements of IAS 10: Events after the reporting period, "Post Balance Events" that provide additional information about the company's position at the balance sheet date are reflected in the financial statements and events after the balance sheet date that are not adjusting events are disclosed in the notes when material.

2.13 Recognition and Measurement of Tangible Fixed Assets

Tangible assets have been stated at written down value. Accumulated historical cost and depreciation have been shown in the Financial Statements. The cost of acquisition comprises of purchase price, including import duties and non-refundable Taxes and any directly attributable cost of bringing the assets to its state of intended use. Expenditure incurred after the assets have been put into operation, such as repairs and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an addition to cost of the assets.

2.14 Revaluation of Property, Plant & Equipment (PPE)

PPE have been stated at revalued amounts in accordance with IAS : 16 Property , Plant & Equipment.

i) Effective date of revaluation to the Financial Statements 31-12-2010 and 31-12-2011 respectively.

ii) PPE has been revalued by Mridha and Associates an independent valuer.

iii) Revaluation surplus has been transferred to Revaluation Reserve and distribution of such surplus to the shareholders is restricted.



2.15 Depreciation of Tangible Fixed Assets

Depreciation on Property, Plant & Equipment other than Land & Land Development have been computed during the year using the reducing balance method so as to write off the assets over their expected useful life. Depreciation has been charged on addition when the related property, plant & equipments are available for use as per management intention. No depreciation has been charged from the date of disposal/derecognition of the related assets.

After considering the useful life of assets as per IAS-16, the annual depreciation rates have been applied as under which is considered reasonable by the management;

	Rate
Building - Factory	10%
Land & Land Development	0%
Plant & Machinery	10%
ETP	15%
Electric Equipment & Line Installation	10%
Fire Fighting Equipment	10%
Tools & Equipments	20%
Gas Line Installation	10%
Building - Head Office	5%
Office Equipment	10%
Air Conditioner & Electric Appliance	10%
Lift - Head Office, Uttara	10%
Furniture & Fixture	10%
Office Decoration	10%
Car & Vehicles	15%
Telephone Equipments	10%

2.16 Impairment of assets

I) Financial Assets

Accounts receivable and others receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that financial assets are impaired can include default of delinquency by a debtor, indicates that a debtor of issuer will enter bankruptcy etc. During the period no impaired loss occurred to recognize in the Financial Statements.

II) Non-Financial assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss is recognized immediately in statement of comprehensive income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset treated as a revaluation decrease. During the period no impaired loss occurred to recognize in the Financial Statements.

2.17 Inventories

Inventories are measured at the lower of cost and net realizable value as prescribed by IAS-2. The cost of inventories is based on the FIFO method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the Case of manufactured inventories and work-in-progress, cost includes an appropriate allocation of production overheads based on normal operation capacity.

2.18 Trade and Other Receivables

Trade receivables are carried at original invoice amount less an estimate made for doubtful debts based on a review of all outstanding amounts at the year end. All the receivables are fully secured by LC.



2.19 Cash & Cash Equivalents

According to IAS 7 'Statement of Cash Flows' cash comprises of cash in hand, demand deposits and Cash equivalents which are short term highly liquid investments that are readily convertible to Cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that Cash & Cash Equivalents are not restricted in use. Considering the provision of IAS 7 & IAS 1, Cash in Hand & Bank Balances have been treated as Cash & Cash Equivalents.

2.20 Income Tax

- a) **Current Tax:** Provision for income tax has been made @ 15% on net profit before tax of the company except other income as per Income Tax Ordinance 1984. However provision @ 20% has been made on other income of the company.
- b) **Deferred tax:** Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the financial statement date.

2.21 Leased Assets

We didn't compliance with IFRS 16 instead of IAS 17, Lease in terms of which the company assumes substantially all the risks and rewards of ownership are classified as finance leases and all other leases are classified as operating lease.

Upon initial recognition, the lease assets is measured at an amount equal to the lower of its fair value and the present value of the minimum lease payment. Subsequent to initial recognition, the assets is accounted for in accordance with accounting policy applicable to the assets.

2.22 Revenue Recognition

The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.

Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods is considered as transferred when (or as) the customer obtains control of that goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates and Value Added Tax (VAT).

(i) Interest income

Interest on bank deposits have been accounted for on accrual basis.

(ii) Dividends

Revenue is recognized when the company's right to receive the payment is established, which is generally the date when shareholders approve the dividend.



2.23 Employee Benefits

The company maintains Contributory Provident Fund and Gratuity for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective agreements/trust deeds. The company has accounted for and disclosed employee benefits in compliance with the provisions of IAS 19, Employee Benefits. The cost of employee benefit is charged off as revenue expenditure in the period to which the contributions relate.

The company got recognition from Commissioner of Taxes its provident fund scheme (Defined Contribution Plan) vide order no: নথি নং - ৪৭-২৮/কঅ-২/আসা/প্রভিডেন্ট ফান্ড/২০১৪-২০১৫/১৩০৮(৩) তারিখ : ২৭/০৫/২০১৫ খ্রিঃ employees of the company eligible to be members of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute to the provident fund and the company also makes equal contribution.

The company got recognition from National Board of Revenue its gratuity fund vide order no: নথি নং - ০৮.০১.০০০০.০৩৫.০২.০০১৬.২০১৫/১৭৮ তারিখ : ০১/০৭/২০১৫ খ্রিঃ for employees of the company eligible to be members of the fund in accordance with the rules of the gratuity fund constituted under an irrevocable trust.

2.24 Borrowing Cost

Interest and other cost incurred by the company in connection with the borrowing of fund are recognized as expenses in the year in which they are incurred unless such borrowing cost related to acquisition /construction of assets in progress that are capitalized as per IAS 23, "Borrowing Cost".

2.25 Financial expenses

Finance expenses comprise interest expenses on bank loan and other borrowings. All borrowing cost is recognized in the statement of profit or loss and other comprehensive income based on the statement received from Financial Institutions.

2.26 Statement of Cash Flows

Statement of Cash Flows have been prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flows from the operating activities have been presented under direct method.

2.27 Earnings Per Share (EPS)

This has been calculated in compliance with the requirement of IAS-33 : Earnings per share by dividing the net earnings after Tax by the weighted average number of ordinary shares outstanding during the period .

Basic Earnings per share (Numerator /Denominator)

Earnings (Numerator)

*This represents earning for the period attributable to ordinary shareholders

No. of ordinary shares (Denominator)

This represents weighted average number of ordinary share outstanding during the year.

Diluted Earnings per share

As per the existing conditions of the loans taken by the company from various financial institutions or other contracts with various parties including employees, there is no condition related to conversion or stipulation related to share based payments for material and services supplied by them to the company. Hence , Diluted EPS of the company is same as basic EPS.



2.28 Operating Segments

No segmental reporting is applicable for the company as required by IFRS 8: "Operating Segments" as the company operates in a single industry segment and within a single geographical territory.

2.29 Provisions

In accordance with the guidelines as prescribed by IAS-37: Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations;

- a. when the company has an obligation (legal or constructive) as a result of past events;
- b. when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- c. Reliable estimates can be made of the amount of the obligation.

2.30 Contingent Liabilities and Contingents Assets

Contingent Liabilities and Contingents Assets are present or possible obligations on liabilities or assets , arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company or which amount of the obligations cannot be measured with sufficient reliability in accordance with IAS-37 .

The company has a contingent liability of Tk. 73,514,730 with the bank for issuing bank guarantee against Security Deposit required by Titas Gas Transmission and Distribution company for Gas connection. The company deposited Taka 3,599,664 as bank guarantee margin.

2.31 Intangible Assets

In Compliance with the requirements of IAS, 38 Intangible Assets '

The following terms are used in this Standard with the meanings specified:

Amortization is the systematic allocation of the depreciable amount of an intangible asset over its useful life.

An asset is a resource:

- (a) controlled by an entity as a result as past events; and
- (b) From which future economic benefits are expected to flow to the entity.

Intangible assets are being written off @20% on straight line method.

2.32 Financial Instrument

A financial instrument in any contract that gives rise to financial assets and a financial liability or equity instrument of another entity.

Financial assets:

Financial assets of the company include cash and cash equivalents, Trade and other receivables and equity instrument of another entity. The company initially recognized receivable on the date they are originated. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provision of the transaction. The company derecognizes a financial asset when, and only when the contractual rights or probabilities of receiving the cash flows on the financial assets in a transaction in which substantially all the risk and rewards of ownership of the financial assets are transferred.

Financial liability:

Financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognizes the financial liabilities when its contractual obligations are discharged or cancelled or expired or no more exist. Financial liabilities includes payable for expense, liability for capital expenditure and other current liabilities.



2.33 Related Party Disclosures

The Company in normal course of business carried out a number of transactions with directors/entities that fall within the definition of related party as contained in International Accounting Standard (IAS) 24: Related Party Disclosures. The disclosure relating to related parties have been shown in note # 40.2.

2.34 Investment Property

For Investment Property, the company follows fair value model as subsequent measurement. A gain or loss arising from a change in the fair value of investment property is recognized in Statement of Profit or loss for the year in which it arises.

3 Risk exposure

3.01 Interest rate risk

Interest rate risk is the risk that Company faces due to unfavorable movements in the interest rates. Changes in the government's monetary policy, along with increased demand for loans/ investments tend to increase the interest rates. Such rises in interest rates mostly affect companies having floating rate loans or companies investing in debt securities.

Management perception

The Company maintains low debt/ equity ratio and accordingly, adverse impact of interest rate fluctuation is insignificant. Considering the global economy and inflection of overseas financing, financial institutions in Bangladesh reducing lending rate creating an opportunity for saving in financial cost.

3.02 Exchange rate risk

Exchange rate risk occurs due to changes in exchange rates. As the Company imports materials and equipment from abroad and also earns revenue in foreign currency, unfavorable volatility or currency fluctuation may affect the profitability of the Company. If exchange rate increases against local currency, opportunity arises for generating more profit.

Management perception

The company purchase raw materials and sells finished product mostly in US\$ currency and the transaction would settle within very short period. Therefore, volatility of exchange rate will have no impact on profitability of the Company.

3.03 Industry risks

Industry risk refers to the risk of increased competition from foreign and domestic sources leading to lower prices, revenues, profit margin, and market share which could have an adverse impact on the business, financial condition and results of operation.

Management perception

Management is optimistic about growth opportunity in textile sector in Bangladesh. Furthermore there is untapped international market.



3.04 Market risks

Market risk refers to the risk of adverse market conditions affecting the sales and profitability of the company. Mostly, the risk arises from falling demand for the product or service which would harm the performance of the company. On the other hand, strong marketing and brand management would help the company increase their customer base.

Management perception

Management is fully aware of the market risk and act accordingly. Market for textile products in Bangladesh is growing at an exponential rate. Moreover the company has a strong marketing and brand management to increase the customer base and customer loyalty.

3.05 Operational risks

Non-availabilities of materials/equipment/services may affect the smooth operational activities of The Company. On the other hand, the equipment may face operational and mechanical failures due to natural disasters, terrorist attacks, unforeseen events, lack of supervision and negligence, leading to severe accidents and losses.

Management perception

The company perceives that allocation of its resources properly can reduce this risk factor to great extent. The Company hedges such risks and also takes preventive measures therefore.

3.06 Liquidity risk

Liquidity risk is defined as the risk that the Company will not be able to settle or meet its obligations on time or at a reasonable price.

Management perception

The Company's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed conditions, without incurring unacceptable losses or risking damage to the Company's reputation. Typically, management ensures that it has sufficient cash and cash equivalent to meet expected operational expenses, including the servicing of financial obligation through preparation of the cash forecast, prepared based on time line of payment of the financial obligation and accordingly arrange for sufficient liquidity/fund to make the expected payment within due date.



	Amount in Taka 31.12.2022	Amount in Taka 30.06.2022
4.00 Property, Plant & Equipment		
A. Cost		
Opening balance	2,589,754,592	2,540,466,758
Add: Addition during the Period	2,311,991	49,287,834
Less: Disposal made during the Period	-	-
	2,592,066,583	2,589,754,592
B. Accumulated Depreciation		
Opening balance	934,301,846	849,764,905
Add: Addition during the Period	39,459,835	84,536,941
Less : Adjustments made during the period	-	-
Accumulated Depreciation	973,761,681	934,301,846
Written Down Value (A - B)	1,618,304,902	1,655,452,746

A detailed schedule on Property, Plant and Equipment has been given in Annexure - A

5.00 Capital Work-in-Progress		
Opening Balance	-	32,258,921
Plant & Machineries	-	6,238,102
	-	38,497,023
Less: Transfer to Property, Plant & Equipments	-	38,497,023
	-	-

The above represents the expenses against civil construction and imported machineries which are not available for use as on the reporting date. Such assets shall be transferred to Property, Plant & Equipments when they will be available for use as per management's intention.

6.00 Intangible Asset		
Opening Balance	-	67,500
Less: Write off during the year @ 20%	-	(67,500)
Written Down Value	-	-

The above represents the cost of software and software development which is being written off @ 20% on straight line method.

7.00 Inventories		
Raw Materials	1,638,240,065	1,565,406,001
Dyes & Chemical	222,958,194	239,563,526
Work-in-Process	36,692,329	14,611,874
Finished Goods	126,910,576	64,103,580
Packing Materials	5,946,467	4,131,423
Stores & Spares	6,544,257	7,314,697
	2,037,291,888	1,895,131,101

8.00 Trade & other Receivables		
This has been arrived as under;		
Accounts Receivable	1,518,082,310	1,790,529,820
Other Receivable (Rent)	4,882,114	3,884,071
	1,522,964,424	1,794,413,891

Classification schedule as required by Schedule XI of Companies Act 1994 is as follows:

i) Accounts Receivable considered good in respect of which the company is fully secured	1,518,082,310	1,790,529,820
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security	4,882,114	3,884,071
iii) Accounts Receivable considered doubtful or bad	-	-



iv) Accounts Receivable due by any director or other officer of the company

v) Accounts Receivable due by Common management

vi) The maximum amount of receivable due by any director or other officer of the company

The aging of trade and other receivables is as follows:

Ageing Schedule:	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	776,871,466	2,583,413	779,454,879	1,273,751,197
Three to Six Months	601,206,880	617,587	601,824,467	480,915,262
More than Six Months	140,003,963	1,681,114	141,685,077	39,747,432
	1,518,082,310	4,882,114	1,522,964,424	1,794,413,891

9.00 Investment

This has been arrived as under;

Investment in FDR

40,133,000	20,000,000
40,133,000	20,000,000

10.00 Advance, Deposits & Prepayments

The Break-up of the Amount is given below:

Advances

Deposits

59,961,028	163,739,540
25,160,622	23,205,522
85,121,650	186,945,062

11.00 Cash and Cash Equivalents

The Break-up of the Amount is given below:

Cash in Hand

Cash at Banks

(Note -11.01)

499,947	213,461
29,695,935	84,571,301
30,195,882	84,784,762

11.01 Cash at Bank

Bank Name & Account Number

Al-Arafa Islami Bank CD # 0171020062933
 Eastern Bank CD # 1131060206101
 Eastern Bank Margin
 IFIC Bank CD # 1002-535257001
 IFIC Bank CD (ERQ) # 1002-535257071
 Southeast Bank DAD (\$) # 15400000019
 Southeast Bank A/C # 0010-11100017637
 Southeast Bank A/C # 0010-11100017685
 National Bank A/C # 0043-33017514
 DBBL-CD A/C # 117-110-037216
 IFIC A/C # 0170231013001
 IFIC A/C # 0170330270001
 IFIC A/C # 1002-535257-836 (USD A/c)
 IFIC A/C # 1002-063136-041 (Taka A/c)
 IFIC A/C # 1002-063136-051 (USD A/c)
 IFIC A/C # 1002-063136-052 (GBP A/c)
 IFIC A/C # 0000-535257-837
 NBL FC A/C-0043-84004808 (USD A/c)
 Trust Bank A/C # 5025000416 (USD A/c)
 Pubali Bank CD # 4465901009224
 Southeast Bank CD # 111-17190
 Southeast Bank A/C # 0010-11100017718
 Southeast Bank # 0094
 Shahjalal Islami Bank CD A/C # 400811100010420
 Trust Bank CD # 9820

-	4,850
1,354,304	45,201,499
2,979,643	1,276,979
12,630	2,803,379
207,920	13,849
4,880,873	9,685,684
230,730	231,225
537,222	552,797
91,901	2,198
195,803	46,082
115	115
7,012	7,644
4,934,531	2,006,681
13,228	13,809
60,610	54,253
5,435	4,886
6,397	43,034
103,502	185,255
-	5,735
356,534	1,377,388
6,884,870	5,352,184
4,310	4,655
6,828,365	15,692,007
-	3,855
-	1,258
29,695,935	84,571,301



Amount in Taka	Amount in Taka
31.12.2022	30.06.2022

12.00 Share Capital

Authorized Capital:

190,000,000 ordinary shares of Tk. 10/- each.

1,900,000,000

1,900,000,000

Paid up Capital:

154,046,473 ordinary shares @ Tk.10/- each.

1,540,464,730

1,540,464,730

Particulars	Amount in Taka	Amount in Taka
154,046,473 Ordinary Shares @ Tk. 10 each fully paid up in cash	1,540,464,730	1,540,464,730
154,046,473 Ordinary Shares	1,540,464,730	1,540,464,730

History of Share Capital

Allotment	Date of Allotment	Consideration in Cash	Bonus	Total	Total
Subscription	01-08-00	60,600	-	60,600	60,600
Fresh Issue	01-07-02	7,939,400	-	7,939,400	7,939,400
Fresh Issue	12-11-11	857,400	-	857,400	857,400
Fresh Issue	01-04-15	10,262,000	-	10,262,000	10,262,000
Fresh Issue	14-02-16	85,086,586	-	85,086,586	85,086,586
IPO Issued	21-11-17	-	20,000,000	20,000,000	20,000,000
Bonus Issue	21-11-17	-	12,420,598	12,420,598	12,420,598
Bonus Issue	26-12-19	-	13,662,658	13,662,658	13,662,658
Bonus Issue	23-12-21	-	3,757,231	3,757,231	3,757,231
Total		104,205,986	49,840,487	154,046,473	154,046,473

13.00 Revaluation Reserve

This has been arrived as under;

Opening Balance

517,211,102

521,822,227

Less: Depreciation on revaluation transferred to retained earnings

(2,461,248)

(5,424,852)

Add/(Less): Deferred Tax Income/(Expenses) during the period

369,188

813,727

515,119,042

517,211,102

14.00 Retained Earnings

This has been arrived as under;

Opening balance

291,525,980

179,760,513

Less: Stock Dividend

-

(37,572,310)

Less: Cash Dividend

(74,742,571)

(37,572,311)

Add: Net profit (Loss) for the year/period

61,035,621

181,485,236

Add: Depreciation transferred from revaluation reserve

2,461,248

5,424,852

280,280,278

291,525,980

15.00 Deferred Tax liabilities

This has been arrived as under;

Opening Balance

132,879,374

134,096,806

Add/(Less): Deferred Tax Expenses/(Income) recognized in Statement of Profit or Loss and other comprehensive income

(251,536)

(403,705)

Add/(Less): Deferred Tax Expenses/(Income) recognized directly in Statement of Changes in Equity

(369,188)

(813,727)

132,258,650

132,879,374

The details have been shown in Annexure-B

16.00 Loan from Shareholders'

23,144,861

23,144,861

The above represents share money deposit received from shareholders against which no allotment has been made as per instruction BSEC Letter ref. no. BSEC/CI/CPLC-519/2015/582 dated November 24, 2015 and transferred to loan account as per decision of the Board.



17.00 Current Accounts with Related Entity

This has been arrived as under;
 Party Wise break down given below:
 Shepherd Textile (BD) Ltd
 Shepherd Jeans Ltd.
 Taiwan Food & Processing Industries Ltd.

Amount in Taka	Amount in Taka
31.12.2022	30.06.2022
25,841,911	39,854,104
9,521,021	13,423,705
3,630,875	4,400,000
38,993,807	57,677,809

18.00 Trade & Other Payables

This has been arrived as under;

Trade Payable
 Other Payable

246,321,745	344,324,200
27,818,782	23,027,829
274,140,527	367,352,029

Ageing Schedule:	Trade Payable	Other Payable	Total	Total
Within Three Months	224,763,552	13,455,922	238,219,474	315,964,587
Three months to six months	21,113,672	7,651,929	28,765,601	43,999,852
More than six months	444,521	6,710,931	7,155,452	7,387,590
	246,321,745	27,818,782	274,140,527	367,352,029

19.00 Workers Profit Participation Fund

Opening Balance
 Add: Addition during the year
 Less: Payment during the year
 Closing Balance

10,772,204	-
4,123,645	10,772,204
14,895,849	10,772,204
-	-
14,895,849	10,772,204

20.00 Short Term Bank Loan

This consist of the following:

LDBP Loan	Eastern Bank Ltd	80,951,969	138,214,513
LDBP Loan	IFIC Bank Limited	278,799,160	294,506,545
LDBP Loan	Southeast Bank Limited	417,674,863	480,850,422
Time Loan	Southeast Bank Limited	-	56,205,306
Term Loan	IFIC Bank Limited	50,286,181	103,612,745
Force Loan	IFIC Bank Limited	226,030,093	-
EDF Loan	Southeast Bank Limited	898,701,857	1,144,792,900
SOD - IFIC Bank	IFIC Bank Limited	51,097,909	35,308,606
SOD-Southeast Bank	Southeast Bank Limited	81,849,258	81,790,540
Loan Against Trust Receipts	Southeast Bank Limited	140,173,259	172,552,601
		2,225,564,549	2,507,834,178

Particulars	IFIC	EBL	SBL
Nature:	Short term loan	Short term loan	Short term loan
Purpose:	Working capital	Working capital	Working capital
Tenure:	One year	One year	One year
Repayment:	From Export Proceed	From Export	From Export
Rate of Interest:	6.00%~11.00%	6.00%~9.00%	6.00%~9.00%
Security:	Mortgage of 432 Decimals of land with factory premises, 673 decimals land with two pre-fabricated and three semi pacca building, measuring 103164 sft at valuka. Post dated cheque, Hypothecation of machineries, raw materials, work in process & finished goods duly insured covering the risk of fire and personal guarantee of all directors.	Hypothecation of machineries, raw materials, work in process & finished goods duly insured covering the risk of fire.	Mortgage of 655.75 decimals at Bhaluka and Hypothecation of machineries, raw materials, work in process & finished goods duly insured covering the risk of fire and personal guarantee of all directors.



	Amount in Taka 31.12.2022	Amount in Taka 30.06.2022
21.00 Outstanding IPO Subscription		
The break-up of the amount is given below:		
Bank Name & Account Number		
IFIC A/C # 1002-063136-051 (USD A/c)	-	45,500
IFIC A/C # 1002-063136-052 (GBP A/c)	-	4,250
	-	49,750
Less : Unclaimed IPO subscription transfer to CMSF as per BSEC notification	-	(49,750)
	-	-
22.00 Dividend Payable		
Opening Balance	783,633	689,497
Declared Cash Dividend for the year 2021-2022	74,742,571	37,572,311
Unclaimed Dividend Account	75,526,204	38,261,808
Cash Dividend Paid during the year	-	(30,064,414)
TDS Against Cash Dividend paid during the year	-	(7,065,191)
Unclaimed Dividend transfer to CMSF as per BSEC notification	-	(348,570)
Closing Balance	75,526,204	783,633
22.01 Unclaimed Dividend Account		
Year: Number of Share Holders		
2017-18 278	-	-
2019-20 512	236,323	236,323
Closing Balance	236,323	236,323
The details have been shown in Annexure-C		
22.02 Dividend Payable		
Declared Cash Dividend for the year	547,310	
Less : Payment during the year	74,742,571	37,572,311
Dividend	-	(29,959,810)
TDS Against Cash Dividend paid during the year	75,289,881	7,612,501
Closing Balance	-	(7,065,191)
The details have been shown in Annexure-C	75,289,881	547,310
23.00 Liabilities for Expenses & provisions		
This consist of the following;		
Salary & Allowance-Payable	16,302,247	17,342,949
Tax Deduction at Source	21,913,580	19,023,832
Gas, Electric Bill & Internet Bill Payable	31,676,090	25,031,696
Audit & Professional Fees Payable	603,750	402,500
Employees CPF Payable	1,044,389	1,113,961
Provision for Employees' Gratuity Fund	58,692,689	58,402,429
Provision for Income Tax (Note-23.01)	83,390,504	65,764,295
	213,623,249	187,081,662
23.01 Provision for Income Tax		
Opening Balance	65,764,295	60,636,630
Add: Provided during the year/period	21,688,808	34,362,565
	87,453,103	94,999,195
Less: Paid during the year/Period	(4,062,599)	(2,062,599)
Less: Adjusted during the year/period	-	(27,172,301)
	83,390,504	65,764,295



24 Revenue

Export Sales

25 Cost of Sales

This has been arrived as under:

Work in process (Opening)

Add: Raw Material Consumed

Add: Factory Overhead

Less: Work in Process (Closing)

Cost of Production

Add: Finished Goods (Opening)

Finished Goods Available for sale

Less: Finished Goods (Closing)

Cost of Sales

25.01 Raw Material Consumed

Opening Stock

Raw Materials

Dyes & Chemicals

Packing Materials

Add: Cost of Materials Purchased

Raw materials

Dyes & chemicals

Packing materials

Carrying inward

Insurance

Clearing & forwarding expenses

Raw Materials available for Consumption

Less : Closing Stock

Raw Materials

Dyes & Chemicals

Packing Materials

Raw Materials Consumed

25.02 Factory Overheads

This has been arrived as under:

Ansar Guard Expenses

Conveyance

Contribution to Gratuity Fund

Contribution to Provident Fund

Crockeries & Cutleries

Depreciation

Electricity Bill

ETP Expenses

Fire Fighting Expenses

Forms, Stamps, Documents etc.

Fuel, Oil & Lubricants

Gas Bill

Gas Bill-Factory Residence

Hangs, Twisting & Winding Expenses

Insurance-Fire

Loading & Unloading Charge

Medical Expenses

Printing- Factory

Rates & Taxes

Repair & Maintenance of Building, Machineries etc.

Stationeries

Sundry Expenses

Testing Charge

Tiffin, Refreshment & Entertainment

Uniform & Liveries

Wages, Salaries & Allowances

Washing & Cleaning Expenses

26 Foreign Currency Gain/(Loss)

Realized Foreign Exchange Gain/(Loss)

Unrealized Foreign Exchange Gain/(Loss)

Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
01.07.2022	01.07.2021	01.10.2022	01.10.2021
To	To	To	To
31.12.2022	31.12.2021	31.12.2022	31.12.2021

1,699,036,358	1,527,485,695	772,987,146	773,235,651
1,699,036,358	1,527,485,695	772,987,146	773,235,651

14,611,874	59,604,434	31,547,887	61,225,485
1,325,054,884	1,114,387,092	550,854,932	567,636,869
269,530,770	215,398,346	132,647,970	110,697,930
(36,692,329)	(64,579,926)	(36,692,329)	(64,579,926)
1,572,505,199	1,324,809,946	678,358,460	674,980,358
64,103,580	152,854,824	131,452,827	149,665,325
1,636,608,779	1,477,664,770	809,811,287	824,645,683
(126,910,576)	(160,947,562)	(126,910,576)	(160,947,562)
1,509,698,203	1,316,717,208	682,900,711	663,698,121

1,809,100,950	1,750,751,983	1,854,687,711	1,699,114,382
1,565,406,001	1,457,904,719	1,613,807,773	1,409,809,483
239,563,526	286,298,543	236,009,552	283,083,615
4,131,423	6,548,721	4,870,386	6,221,284
1,383,098,660	1,050,210,507	563,311,947	555,097,885
1,190,482,161	869,092,772	484,088,223	453,377,775
161,087,255	149,663,593	65,384,821	82,267,614
13,491,046	12,563,100	5,616,274	6,675,516
9,211,520	5,876,980	4,481,720	3,952,480
1,213,439	3,323,117	579,263	2,572,131
7,613,239	9,690,945	3,161,646	6,252,369
3,192,199,610	2,800,962,490	2,417,999,658	2,254,212,267
1,867,144,726	1,686,575,398	1,867,144,726	1,686,575,398
1,638,240,065	1,394,285,432	1,638,240,065	1,394,285,432
222,958,194	286,765,230	222,958,194	286,765,230
5,946,467	5,524,736	5,946,467	5,524,736
1,325,054,884	1,114,387,092	550,854,932	567,636,869

34,200	32,400	17,100	16,200
621,495	489,865	328,610	271,560
4,040,488	2,199,964	2,020,244	1,099,982
1,706,962	1,466,106	844,915	726,350
1,658	950	798	-
36,173,293	37,790,710	18,098,141	19,061,896
19,531,980	2,791,408	10,359,305	1,944,556
125,000	41,390	125,000	15,470
7,250	64,173	-	31,296
59,590	59,330	1,200	54,300
1,570,079	1,559,968	640,485	861,467
80,759,441	58,441,232	41,358,078	31,994,015
19,313	121,984	9,224	7,217
1,388,212	1,494,141	812,457	1,170,144
2,038,534	1,867,042	1,019,267	933,521
408,799	797,177	189,590	424,102
74,971	114,887	31,296	42,279
230,279	161,618	106,638	17,017
89,570	79,732	7,200	79,732
28,835,072	14,117,809	10,353,974	7,882,263
435,159	614,633	215,759	396,103
2,912,905	2,524,704	1,020,583	910,913
237,918	-	161,048	-
390,150	445,930	111,966	266,708
18,550	18,790	6,550	1,200
87,683,318	88,021,105	44,745,104	42,439,064
136,584	81,298	63,438	50,575
269,530,770	215,398,346	132,647,970	110,697,930

(42,123,067)	2,882,508	(28,580,234)	1,288,536
70,743,032	2,056,648	31,852,868	509,740
28,619,965	4,939,156	3,272,634	1,798,276



	Amount in Taka 01.07.2022 To 31.12.2022	Amount in Taka 01.07.2021 To 31.12.2021	Amount in Taka 01.10.2022 To 31.12.2022	Amount in Taka 01.10.2021 To 31.12.2021
27 Other Income:				
This consist of the followings;				
Land and House Rent	7,284,060	6,243,174	3,634,332	3,046,587
Interest Received from IPO Bank A/C	136	525	136	525
FDR Interest	205,000	-	205,000	-
Sundry Income	1,041,944	584,335	720,548	211,035
	8,531,140	6,828,034	4,560,016	3,258,147
28 Selling & Distribution Expenses				
This consist of the followings;				
Salary and Allowances	4,822,491	4,651,806	2,445,584	2,325,903
Travelling & Conveyance	41,481	304,907	13,800	304,907
Mobile Bill	26,542	50,105	-	25,555
Contribution to Gratuity Fund	806,388	380,929	403,194	190,464
Contribution to Provident Fund	321,006	310,842	148,563	155,421
	6,017,908	5,698,589	3,011,141	3,002,250
29 Administrative Expenses				
This has been arrived as under;				
Advertising Expenses	314,878	228,164	222,530	228,164
Amortization of Intangible Assets	-	45,000	-	22,500
Audit Fees	201,250	201,250	100,625	100,625
AGM Expenses	243,340	-	243,340	-
Professional Fees	198,975	27,050	155,175	27,050
Automobile Expenses	4,580,638	3,491,660	2,324,414	1,790,007
Contribution to Gratuity Fund	1,148,452	629,185	574,226	314,592
Contribution to Provident Fund	430,444	412,761	198,110	205,440
Depreciation-Administrative	3,286,542	3,504,596	1,650,403	1,745,115
Electricity Bill	166,500	482,029	65,415	257,932
Forms, Stamps, Documents etc.	1,567,287	668,726	1,382,393	303,290
Gas Bill	27,337	42,210	13,492	24,154
Insurance-Motor	63,406	63,694	-	-
Internet Expenses	180,600	163,050	90,300	83,100
Licence & Renewal Fees	3,334,434	2,123,905	1,481,940	1,116,488
Director's Remuneration	798,000	671,550	399,000	340,440
Office Maintenance Expenses	227,695	229,670	81,723	127,173
Papers & Periodicals	9,666	5,660	4,056	1,895
Postage & Courier	7,915	63,634	5,245	41,939
Printing & Photocopy	252,920	70,728	109,595	63,899
Salary & Allowances	12,907,419	12,833,339	6,070,726	5,660,786
Satellite Cable Rent	-	3,600	-	2,250
Stationeries	54,070	287,138	38,183	94,293
Sundry Expenses	1,223,756	1,194,041	857,403	311,522
Telephone & Mobile Expenses	207,068	151,990	123,490	51,220
Tiffin, Refreshment & Entertainment	433,521	400,134	320,954	313,196
Travelling & Conveyance	458,807	387,355	230,317	233,015
Water Bill	145,529	84,429	75,349	49,556
	32,470,449	28,466,548	16,818,404	13,509,641
30 Financial Expenses				
This consist of the followings;				
Bank Charges & Commission	21,277,519	13,004,551	3,861,827	7,475,066
Bank Charges on Proceeds Realization	3,946,827	3,666,576	2,017,104	1,832,282
Interest on Short Term Loan	76,180,019	60,109,893	37,942,663	29,933,225
	101,404,365	76,781,020	43,821,594	39,240,573
31 Current tax:				
Minimum Tax	21,688,808	7,646,250	10,921,153	3,826,026
Regular Tax	13,418,215	17,400,001	1,027,978	9,163,047
Higher One	21,688,808	17,400,001	10,921,153	9,163,047
A) Minimum Tax				
Turnover	1,699,036,358	1,527,485,695	772,987,146	773,235,651
Other income	8,531,140	6,828,034	4,560,016	3,258,147
	1,707,567,498	1,534,313,729	777,547,162	776,493,798
Minimum Tax on turnover & other income	7,822,759	7,646,250	3,694,757	3,826,026
Deducted Tax at source	21,688,808	6,235,659	10,921,153	3,507,731
Higher One	21,688,808	7,646,250	10,921,153	3,826,026
B) Regular Tax				
The above balance is made up as follows:				
Income tax on business income	11,711,987	15,863,693	4,382,159	8,429,964
Income tax on other income	1,706,228	1,536,308	912,003	733,083
Total	13,418,215	17,400,001	5,294,162	9,163,047



	Amount in Taka 01.07.2022 To 31.12.2022	Amount in Taka 01.07.2021 To 31.12.2021	Amount in Taka 01.10.2022 To 31.12.2022	Amount in Taka 01.10.2021 To 31.12.2021
31.01 Income tax on business income:				
Profit before tax	82,472,893	111,589,520	32,636,139	58,841,489
Add: Accounting depreciation	39,459,835	41,295,306	19,748,543	20,807,011
Add: Contribution to Employees' Gratuity Fund	5,995,328	3,210,078	2,997,664	1,605,038
Less: Tax depreciation	(35,611,936)	(43,069,941)	(17,805,968)	(21,534,972)
Less: Payment to Employees' Gratuity Fund	(5,705,068)	(438,975)	(3,801,968)	(260,656)
Less: Other income	(8,531,140)	(6,828,034)	(4,560,016)	(3,258,147)
Taxable business income	78,079,912	105,757,954	29,214,394	56,199,763
Tax rate	15%	15%	15%	15%
Income tax on business income	11,711,987	15,863,693	4,382,159	8,429,964
31.02 Income tax on other income:				
Other Income	8,531,140	6,828,034	4,560,016	3,258,147
Tax rate	20.00%	22.50%	20.00%	22.50%
Income tax on other income	1,706,228	1,536,308	912,003	733,083

32 Basic & Diluted Earning Per share

Net profit after tax attributable to ordinary shareholders of the company	61,035,621	93,938,876	21,694,528	49,274,820
Weighted average number of share	154,046,473	154,046,473	154,046,473	154,046,473
Earnings Per Share (Basic)	0.40	0.61	0.14	0.32
Adjustment Earnings per share				
Net profit after tax attributable to ordinary shareholders of the company	61,035,621	93,938,876	21,694,528	49,274,820
Weighted average number of share (Note-32.01)	154,046,473	154,046,473	154,046,473	154,046,473
Basic EPS for the year	0.40	0.61	0.14	0.32
Earnings Per Share (Diluted)	0.40	0.61	0.14	0.32

As there are no shares under option, Basic & Diluted earning per share are same for the Period.

Disclosur

(b) Money inflation incurred to a big extend. Due to that, Settlement of gas bill, carrying as well materials and other expenses also increase concurrently. As a result, factory overhead cost increased Tk 5.41 Crore compared to previous period. Meanwhile 1 % AIT deducted instead of 0.60% from export proceeds. Also, financial expenses increased Tk- 2.46 Crore. Considering the whole, this period net profit decreased compared to corresponding previous period for which earnings per share (EPS) are decreased in Tk. -0.21.

32.01 Weighted average number of share

Particulars	Number of share	Number of share	Number of share	Number of share
154,046,473 No. of Ordinary Shares for 184 days	154,046,473	154,046,473	154,046,473	154,046,473
	154,046,473	154,046,473	154,046,473	154,046,473

33 Net Assets Value per Share

Net asset value per share has been calculated as under;

Total Assets	5,334,011,746	5,636,727,562	-	-
Less: Outside liability	(2,998,147,696)	(3,287,525,750)	-	-
Non-Current Liability	(132,258,650)	(132,879,374)	-	-
Current Liability	(2,865,889,046)	(3,154,646,376)	-	-
Net Asset Value	2,335,864,050	2,349,201,812	-	-

Shares outstanding at the end on the year

154,046,473 154,046,473 -

Net Asset Value per share

15.16 15.25 -

Disclosure

(a) The major reason for decreased in Net Asset Value per share by Tk. -0.09 per share was due to 10 % Cash Dividend by Tk.7.47 and net profit made during the period amounting Tk. 6.10 crore.

34 Received from Customers & Others

Revenue during the year	1,699,036,358	1,527,485,695		
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable	179,481,907	985,101		
Other Income	8,531,140	6,828,034		
Opening Accounts & Other Receivable	1,794,413,891	1,093,418,455		
Closing Accounts & Other Receivable	(1,522,964,424)	(1,280,586,219)		
	2,158,498,872	1,348,131,066	-	-

35 Payment to Creditors, Suppliers, Employees and Others

Cost of goods Sold	(1,509,698,203)	(1,316,717,208)		
Selling & Distribution Expenses	(6,017,908)	(5,698,589)		
Administrative Expenses	(32,470,449)	(28,466,548)		
Adjustment for Depreciation	39,459,835	41,295,306		
Adjustment for Write off of Intangible Assets	-	45,000		
(Increase)/Decrease in Inventory	(142,160,787)	51,279,100		
(Increase)/Decrease Advance Deposits & Prepayments	123,512,219	(61,648,292)		
Increase/(Decrease) in Trade and Other Payables	(93,211,502)	(14,849,762)		
Increase/(Decrease) in Liabilities for Expenses	8,915,378	6,106,513		
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable	(103,739,838)	3,832,003		
	(1,715,411,255)	(1,324,822,477)	-	-



	Amount in Taka 01.07.2022 To 31.12.2022	Amount in Taka 01.07.2021 To 31.12.2021	Amount in Taka 01.10.2022 To 31.12.2022	Amount in Taka 01.10.2021 To 31.12.2021
36 Income Tax Paid				
Opening Advance Income Tax	34,255,191	45,279,879		
Closing Advance Income Tax	(55,943,998)	(51,841,795)		
Closing Income Tax Provision	83,390,504	78,036,631		
Opening Income Tax Provision	(65,764,295)	(60,636,630)		
Current Tax during the period	(21,688,808)	(17,400,001)		
	(25,751,406)	(6,561,916)	-	-

37 Net operating cash flow per share (NOCFPS)

Net cash from operating activities	315,931,846	(60,034,347)
Number of shares outstanding	154,046,473	154,046,473
NOCFPS	2.05	(0.39)

Disclosure

(C) During the period ended December 31, 2022, Net Operating Cash Flow per share of the company increased due to more received from customers & others and less payment made to Creditors, Suppliers, Employees and Others with compared to corresponding previous period.

38 Reconciliation of net Profit/Loss before tax with cash flows from operating activities

Net Profit/(Loss) before tax	136,939,523	111,589,520	-	-
Opening Accounts & Other Receivable	1,794,413,891	1,093,418,455	-	-
Closing Accounts & Other Receivable	(1,522,964,424)	(1,280,586,219)	-	-
Adjustment for Depreciation	39,459,835	41,295,306	-	-
Adjustment for Write off of Intangible Assets	-	45,000	-	-
(Increase)/Decrease in Inventory	(142,160,787)	51,279,100	-	-
(Increase)/Decrease Advance	123,512,219	(61,648,292)	-	-
Increase/(Decrease) in Trade and Other Payables	(93,211,502)	(14,849,762)	-	-
Increase/(Decrease) in Liabilities for Expenses	8,915,378	6,106,513	-	-
Income Tax Paid	(25,751,406)	(6,561,916)	-	-
Foreign Currency gain loss arising for cash and cash equivalents	(3,220,881)	(122,052)	-	-
	315,931,846	(60,034,347)	-	-

39 Additional disclosure

(a) The major reason for decreased in Net Asset Value per share by Tk. -0.09 per share was due to 10 % Cash Dividend by Tk.7.47 and net profit made during the period amounting Tk. 6.10 crore.

(b) Money inflation incurred to a big extend. Due to that, Settlement of gas bill, carrying as well materials and other expenses also increase concurrently. As a result, factory overhead cost increased Tk 5.41 Crore compared to previous period. Meanwhile 1 % AIT deducted instead of 0.60% from export proceeds. Also, financial expenses increased Tk- 2.46 Crore. Considering the whole, this period net profit decreased compared to corresponding previous period for which earnings per share (EPS) are decreased in Tk. -0.21.

(C) During the period ended December 31, 2022, Net Operating Cash Flow per share of the company increased due to more received from customers & others and less payment made to Creditors, Suppliers, Employees and Others with compared to corresponding previous period.

40 Disclosure as per requirement of schedule XI, Part-II of companies Act 1994

40.1 Commission, Brokerage or Discount against sales:

- There was no brokerage or discount against sales during the year.
- No commission was paid to sales against during the year.

40.2 Related party disclosures

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures" The Company opines that terms of related transaction do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties for the year ended 31.12.2022 are as follows:

Name of Related Party	Common Management	Nature of Transaction	Opening Balance as on July, 01, 2022 Dr./[Cr.]	Transaction during the year Dr./[Cr.]	Closing Balance as on December 31, 2022 Dr./[Cr.]
Shepherd Textile (BD.) Limited	"	Office & Land Rent	172,282	48,474	220,756
Taiwan Food & Processing Ind. Ltd.	"	Office & Land Rent	636,620	(348,333)	288,287
Shepherd Fancy Yarn Ltd	"	Office & Land Rent	1,909,696	605,922	2,515,618
Shepherd Jeans Ltd.	"	Office & Land Rent	841,499	(660,314)	181,185
Taiwan Food & Processing Ind. Ltd.	"	Received as Loan	(4,400,000)	769,125	(3,630,875)
Shepherd Textile (BD.) Limited	"	Received as Loan	(39,854,104)	14,012,193	(25,841,911)
Shepherd Jeans Ltd.	"	Received as Loan	(13,423,705)	3,902,684	(9,521,021)
Shepherd Jeans Ltd.	"	Trading	37,418,988	(37,418,988)	-
Shepherd Fancy Yarn Ltd	"	Trading	1,603,277	(1,603,277)	-
Ever Priority Ltd.	Director	Loan from Shareholder's	(18,786,859)	-	(18,786,859)
Chen Che Seng	Shareholder	"	(6,597)	-	(6,597)
Eternal Flame Int'l Co. Inc.	Director	"	(4,351,405)	-	(4,351,405)
Chung Wen Kuei	Chairman	"	-	-	-

a) Key Management Personnel:

As per Company Act, 1994 part-II, Schedule-XI (4) the following payments provided or made during the financial year to the directors, including managing director, the managing agents or manager, if any, by the company, subsidiaries of the company and any other person:-
The directors loan is interest free.



No.	Particulars	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2022 To 31.12.2022	01.07.2021 To 31.12.2021	01.10.2022 To 31.12.2022	01.10.2021 To 31.12.2021
		01.07.2022 to 31.12.2022	01.07.2021 to 31.12.2021	01.10.2022 to 31.12.2022	01.10.2021 to 31.12.2021
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	798,000	671,550	399,000	340,440
(b)	Expenses reimbursed to Managing Agent				
(c)	Commission or Remuneration payable separately to a managing agent or his associate				
(d)	Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.				
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial period.				
(f)	Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.				
(g)	Other allowances and commission including guarantee commission.				
(h)	Pensions etc.				
	(i) Pensions				
	(ii) Gratuities	337,064	337,064	168,532	168,532
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	437,766	418,236	218,883	209,118
(i)	Share Based payments				

As per IAS- 24:

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

(a) Short-term employee benefits	8,092,932	8,121,048	4,046,466	3,711,996
(b) Post-employee benefits	774,830	755,300	387,415	377,650
(c) Other long term benefits			-	-
(d) termination benefits and			-	-
(e) share- based payment			-	-
Total:	8,867,762	8,876,348	4,433,881	4,089,646



SHEPHERD INDUSTRIES LIMITED

Annexure-A

Schedule of Property, Plant & Equipment
as on 31 December 2022

Particulars	Cost				Depreciation				Amount in Taka	
	Opening Balance as on 01-07-22	Addition	Disposal/Adj ustment	Closing Balance as on 31-12-22	Rate (%)	Opening Balance as on 01-07-22	Charged during the year	Disposal/Adj ustment	Closing Balance as on 31-12-22	Written Down Value as on 31-12-22
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8)	10=4-9
Building - Factory	323,964,292	-	-	323,964,292	10%	141,103,282	9,218,199	-	150,321,481	173,642,811
Land & Land Development	325,963,551	-	-	325,963,551	0%	-	-	-	-	325,963,551
Plant & Machinery	906,696,286	-	-	906,696,286	10%	493,293,462	20,840,033	-	514,133,495	392,562,791
ETP	73,844,334	-	-	73,844,334	15%	55,975,964	1,351,143	-	57,327,107	16,517,227
Electric Equipment & Line Installation	48,737,244	37,310	-	48,774,554	10%	30,210,162	935,258	-	31,145,420	17,629,134
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,145,318	37,722	-	1,183,040	710,554
Tools & Equipments	29,836,433	1,071,682	-	30,908,115	20%	17,812,301	1,264,662	-	19,076,963	11,831,152
Gas Line Installation	6,755,553	-	-	6,755,553	10%	5,465,587	65,029	-	5,530,616	1,224,937
Building - Head Office	89,296,316	-	-	89,296,316	5%	31,709,631	1,451,500	-	33,161,131	56,135,185
Office Equipment	17,534,922	441,719	-	17,976,641	10%	10,931,430	348,724	-	11,280,154	6,696,487
Air Conditioner & Electric Appliance	4,492,706	524,428	-	5,017,134	10%	1,933,507	148,034	-	2,081,541	2,935,593
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,303,530	39,443	-	1,342,973	742,975
Furniture & Fixture	6,588,846	230,885	-	6,819,731	10%	3,739,933	149,586	-	3,889,519	2,930,212
Office Decoration	2,879,388	-	-	2,879,388	10%	1,808,829	53,968	-	1,862,797	1,016,591
Car & Vehicles	38,790,723	-	-	38,790,723	15%	25,113,712	1,034,207	-	26,147,919	12,642,804
Telephone Equipments	3,963,712	5,967	-	3,969,679	10%	2,754,038	61,081	-	2,815,119	1,154,560
Sub Total	1,883,323,848	2,311,991	-	1,885,635,839		824,300,686	36,998,587	-	861,299,273	1,024,336,566
REVALUATION PART										
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	110,001,160	2,461,248	-	112,462,408	46,362,422
Sub Total	706,430,744	-	-	706,430,744		110,001,160	2,461,248	-	112,462,408	593,968,336
Total as on 30.09.2022	2,589,754,592	2,311,991	-	2,592,066,583		934,301,846	39,459,835	-	973,761,681	1,618,304,902
Total as on 30.06.2022	2,540,466,758	49,287,834	-	2,589,754,592		849,764,905	84,536,941	-	934,301,846	1,655,452,746
Factory Overhead Exp	36,173,293									
Administrative Exp	3,286,542									



Shepherd Industries Ltd
Calculation of Deferred Tax
For the six months period ended December 31, 2022

Particulars	01.07.2022	01.07.2021
	To	To
	31.12.2022	31.12.2021
A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:		
Cost:		
Carrying amount:		
Property , Plant and Equipment	698,373,015	765,007,461
Intangible Assets	-	22,500
Provision for Doubtful Debt	-	-
Provision for gratuity	(58,692,689)	(49,910,101)
	<u>639,680,326</u>	<u>715,119,860</u>
Tax base:		
Property , Plant and Equipment	351,923,779	421,323,533
Intangible Assets	550	1,099
Provision for Doubtful Debt	-	-
Provision for gratuity	-	-
	<u>351,924,328</u>	<u>421,324,632</u>
Taxable /(Deductible) temporary difference	<u>287,755,998</u>	<u>293,795,228</u>
Income Tax rate	15.00%	15.00%
Deferred Tax Liabilities/(Assets) at the end of the year/period	<u>43,163,400</u>	<u>44,069,284</u>
Closing Deferred Tax Liabilities/(Assets)	43,163,400	44,069,284
Opening Deferred Tax Liabilities/(Assets)	(43,414,936)	(43,818,641)
D.Tax (income) / expenses recognized in profit and loss and other comprehensive income	<u>(251,536)</u>	<u>250,643</u>
B. D.Tax (income) / expenses recognized in Revaluation Reserve:		
Revaluation:		
Carrying Amount:		
Land and Land Development	547,605,914	547,605,914
Building	46,362,422	51,536,096
	<u>593,968,336</u>	<u>599,142,010</u>
Tax base:		
Land and Land Development	-	-
Building	-	-
	<u>-</u>	<u>-</u>
Taxable /(Deductible) temporary difference	<u>593,968,336</u>	<u>599,142,010</u>
Tax rate	15.00%	15.00%
Deferred tax liability end of the year/period	<u>89,095,250</u>	<u>89,871,302</u>
Closing Deferred Tax Liabilities/(Assets)	89,095,250	89,871,302
Opening Deferred Tax Liabilities/(Assets)	89,464,438	90,278,165
D.Tax (income) / expenses recognized in Revaluation Reserve:	<u>(369,188)</u>	<u>(406,863)</u>
C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)	<u>132,258,650</u>	<u>133,940,586</u>



Shepherd Industries Ltd
Unclaimed Dividend Account- 2018-19
As on 31 December 2022

SL No.	Warrant No.	BO ID	Name	Taka
1	2000001	1201470025857223	NUSRAT BINTE KASHEM	51
2	2000002	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	111
3	2000003	1201510034561751	MD. HASSAN AL ZAME	102
4	2000004	1201520044442162	SHOFIQUUL HAIDER	765
5	2000005	1201570017267885	SANJIT KUMAR SAHA	51
6	2000006	1201580007905662	MD. MAJIBUR RAHMAN CHOWDHURY	893
7	2000007	1201580028434673	JAKIR KHAN	323
8	2000008	1201580037443541	MD.AZIM MOLLA	51
9	2000009	1201580039892335	ROBIN SARKER	340
10	2000010	1201590023515271	RANJIT PODDAR	459
11	2000011	1201590030724491	BIPLOB HOSSAIN HOWLADER	4,250
12	2000012	1201700025917046	MD.RUBEL AHMED	2,231
13	2000013	1201700046065954	MD.LUTFOR RAHMAN	51
14	2000014	1201720027832891	MD.ABDUR RASHID	1,029
15	2000015	1201730061234428	MD FAKHRUDDIN	332
16	2000016	1201830006644929	MR. OSMAN	51
17	2000017	1201830007831943	SAIFUL ISLAM	51
18	2000018	1201830007911827	AZIZUL HOQ DULAL	51
19	2000019	1201830008132837	BADAL MIAH	51
20	2000020	1201830008443567	MR. ROMIJ UDDIN	51
21	2000021	1201830009001764	MOSLIMA	51
22	2000022	1201840011057681	AKLIMA KHANOM	144
23	2000023	1201900017809451	MD.ZAHIDUL ISLAM	1,223
24	2000024	1201960020876928	ABU NASER MD. TOHA	13
25	2000025	1201980036600511	BINA RANI SAHA	1
26	2000026	1202030038551636	MST. NASIMA HOSSAIN	349
27	2000027	1202150026738652	LT.COL.RETD MD. ATIQUUR RAHMAN	850
28	2000028	1202200045003842	MRS. NAZMUN NAHAR	31
29	2000029	1202280044717220	MONIR HOSSAIN	103
30	2000030	1202280044717239	MONIR HOSSAIN	103
31	2000031	1202350040767479	MD. SAHABUR ALAM	51
32	2000032	1202550020425081	MOHAMMED ANWAR HOSSAIN	271
33	2000033	1202580041702910	PALASH CHANDRA PAUL	128
34	2000034	1202830011499328	ASHRAFUL ISLAM	51
35	2000035	1202830012355626	MD. BALAET.	50
36	2000036	1202830012437683	ZAKIR HOSSAIN	51
37	2000037	1202830012437741	ZAKIR HOSSAIN	51
38	2000038	1202830013553883	NURUL ISLAM	51
39	2000039	1202830013882576	NURUL ISLAM	51
40	2000040	120283001388251	MOHAMMED ROBIUL AWAL	51
41	2000041	1202830017748741	NAZRUL ISLAM	50
42	2000042	1202830057995811	KAMAL	51
43	2000043	1202830061427108	ABDUL HALIM	51
44	2000044	1203040017263373	MOHAMMED MOSHIUR RAHMAN SHOHA	89
45	2000045	1203140000208395	SATYA BRATA NARAYAN CHOWDHURY	90
46	2000046	1203150016791024	SYED ANISUL HAQUE	51
47	2000047	1203150043712531	MEHERUN NESSA	14
48	2000048	1203150045513037	SEKANDAR ALI	51
49	2000049	1203150045513045	MOHAMMAD SALIM	51
50	2000050	1203150049182186	REPON	12
51	2000051	1203150049185543	JASHIM HOSSAIN JOY	11
52	2000052	1203150049185586	JASHIM HOSSAIN JOY	11
53	2000053	1203150049259487	ABU SAYED	19
54	2000054	1203210009315752	MD. TOUFIQU ALAM	51



55	2000055	1203360030194490	NAZMUL HOSSAN	12
56	2000056	1203560039072133	NASIMA AKTAR	85
57	2000057	1203570035238281	MUHAMMAD RAQIBUL ISLAM	2
58	2000058	1203570048318236	ABDUL KARIM	51
59	2000059	1203650062258513	NEKHIL KANTI HALDER	43
60	2000060	1203750019879025	MRS PARUL AKTER PANNA	25
61	2000061	1203760025009385	KHAN SHAB	2
62	2000062	1203830038500212	ABUL KALAM AZAD	18
63	2000063	1203880046455116	MD. MOKTER HOSSAIN	40
64	2000064	1203970048670036	AB JOLIL BAIYA	51
65	2000065	1204250061436903	MOHAMMAD SUMON	51
66	2000066	1204250062425467	KAMAL HOSSION	51
67	2000067	1204250062425820	MOHAMMED HABIBUR RAHMAN	51
68	2000068	1204500015090560	MAHBUBUR RAHMAN	2,212
69	2000069	1204500028559261	NASER UDDIN AHMED	59
70	2000070	1204520010479372	KAZAL RAKHA	128
71	2000071	1204570008104826	MD ZIAUL HAQUE	51
72	2000072	1204570008104842	MD MOZAFFAR HOSSAIN	51
73	2000073	1204570044576348	SAROWAR ALAM	51
74	2000074	1204760001979191	MD.AMINUL ISLAM	315
75	2000075	1204760012332596	SHAH ABU NASER	270
76	2000076	1205670025355558	MD FAZLUR RAHIM	405
77	2000077	1205890061246938	MOHAMMAD SHARIFUL ISLAM KHAN	9
78	2000078	1604620042921896	MOHAMMED AZAD HOSSAIN	51
79	2000079	1605550062628179	SHEPHERD IND.LTD(IPO SUSPENSE)	596
80	2000080	46400	EC SECURITIES LTD	5
81	2000081	50700	MTB CAPITAL LTD	8
82	2000082	54100	PLFS INVESTMENTS LIMITED	55
83	2000083	1202870004566761	MOHAMMAD SHAKHAWAT HOSSAIN	43
84	2000084	1204250028199652	RAHIMA BEGUM	153
85	2000085	1203010040192912	MD KAMAL HOSSAIN	9
86	2000086	1202420038830274	BILLAL HOSSAIN	1
87	2000087	1201590004868893	MOHAMMAD SHAH ALAM KHAN	85
88	2000088	1201590045886843	MOHAMMAD SHAH ALAM KHAN	85
89	2000089	1201900015162628	HUMAYUN KABIR	23
90	2000090	1202610018494585	IMTIAZ JAHANGIR	6
91	2000091	1203410032510773	MS SUPREYA KAZAL	51
92	2000092	1203060017067837	FANI BHUSSON SARKAR	170
93	2000093	1202010031074740	SETARA BEGUM	51
94	2000094	1204220049270373	MARIAM BEGUM	51
95	2000095	1202160013370598	ABDUL MALEQUE AHMED	128
96	2000096	1201990032717881	BHABAN KUMAR MONDAL	111
97	2000097	1201990039128301	BHABAN KUMAR MONDOL	765
98	2000098	1203120043862161	MD JWEL	34
99	2000099	1201980063819796	NAJMUL HUDA WARECY	85
100	2000100	1203150027012649	FATEMA AKTER	12
101	2000101	1203150030417761	MEHERUN NESSA	12
102	2000102	1203150043712491	MD ARIFUZZAMAN	14
103	2000103	1203150043712507	MD ARIFUZZAMAN	14
104	2000104	1203150043712523	FATEMA AKTER	14
105	2000105	1203150043712541	RESHMA AKTHER	14
106	2000106	1203150043712558	RESHMA AKTHER	14
107	2000107	1203150043712590	KHUSHI AKTER	13
108	2000108	1203150043712606	KHUSHI AKTER	14
109	2000109	1203150043712614	ALIZA	13
110	2000110	1203150043712622	ALIZA	14
111	2000111	1203150049294269	SHAWKAT HOSSAIN	3
112	2000112	1203150049333320	SHAWKAT HOSSAIN	5
113	2000113	1203150051436375	NAHIDA AKTER	5



114	2000114	1203150051436407	NAHIDA AKTER	21
115	2000115	1202350068103637	SHAHEEN SULTANA	9
116	2000116	1202700005030649	MR MD AHSAN HABIB	51
117	2000117	1202400014332565	NADIRUL HASAN	45
118	2000118	1201900017292338	FATEMA KHATUN	77
119	2000119	1203790026708072	JANNAT ARA NOWAB	85
120	2000120	1204200022591609	PRATIMA CHOWDHURY	51
121	2000121	1601880040856058	SHAMIMA NASRIN	536
122	2000122	1201590051782414	SHEIKH ABUL HASHEM	119
123	2000123	1201580001799791	MR SAMSUL KARIM	468
124	2000124	1201580009226389	MR MD KAMRUL HOSSAN KAZAL	255
125	2000125	1202150051381094	ABEDA SULTANA	51
126	2000126	1204140045531356	M A MANNAN	234
127	2000127	1201580025838547	MD SHAFIQUL ISLAM	43
128	2000128	1201580004064987	MD KAMRUZZAMAN	525
129	2000129	1201930033833211	MD MOSTAFA	255
130	2000130	1201940030868631	MD AHIDUL ISLAM	16
131	2000131	1203140020543723	MD FARUK HOSSAIN	255
132	2000132	1204120019559287	NOORJAHAN BEGUM	16
133	2000133	1204120019599791	NOORJAHAN BEGUM	26
134	2000134	1202610003233191	MOHD ZAHID HOSSAIN	1
135	2000135	1202090029162784	MRS MUMTAZ HOSSAIN	2,550
136	2000136	1203970054526540	MD MONIR HOSSAIN	51
137	2000137	1202530017481881	NASIR UDDIN	9
138	2000138	1203650068876993	MD ABDUR RAQUIB KHAN	432
139	2000139	1204820048721450	SREE PARIMAL KUMAR DEY	34
140	2000141	1203970023572908	MD MASUD	51
141	2000142	1203970023878841	MD SOLEMAN	51
142	2000143	1202400033307087	MD SADAK	102
143	2000144	1202860007770291	GAZI MD DANIEL	99
144	2000145	1204050028087611	MD JAHIRUL ISLAM	85
145	2000146	1201540030948028	MD FARDAUS	14
146	2000147	1202020009007771	MOMINUL HAQUE	47
147	2000148	1203830020530524	TANVIR HOSSAIN	18
148	2000149	1201580036525746	MOHAMMAD SADEK MIA	170
149	2000150	1203000045074393	MD NURUL ABSAR	850
150	2000151	1203000042529713	MD MASIUR RAHMAN BHUIYAN	103
151	2000152	1202580039842885	MD AMIRUL ISLAM KHAN	43
152	2000153	1203810012229174	SIDDIQUR RAHMAN	109
153	2000154	1201890046975921	OHIDUL	51
154	2000155	1202760054254352	ENGR M M HASAN	0
155	2000156	1203000040470639	MD MIZANUR RAHMAN	1
156	2000157	1203000053277000	MD ALAMGIR HOSSAIN	5
157	2000158	1204310017280770	RATAN CHOWDHURY	120
158	2000160	1202180051037798	MD ABUL KASHEM BHUIYAN	85
159	2000161	1202800043975239	MD ABUL HASHEM	581
160	2000162	1205020063843948	S M SELIM	1,020
161	2000163	1202320035019945	MD SALIM REZA	14
162	2000164	1203150059690753	MD NAZRUL ISLAM	3
163	2000165	1203150059690796	MR MD NAZRUL ISLAM	3
164	2000166	1201950061458329	REAZ KHAN	1
165	2000167	1203630021513921	HOSNE ARA BANU	26
166	2000168	1204680039052221	MD IBRAHIM	40
167	2000169	1201890069007081	KAZI MOKARAM HOSSAIN	85
168	2000170	1203140046183838	MD ALTAF MREDHA	0
169	2000171	1203140055059614	MD JAHANGIR	0
170	2000172	1201890068712136	CHOWDHURY GOLAM MAWLA	132
171	2000173	1203210064162810	MD MOSHIUR RAHMAN MAZUMDER	0
172	2000174	1201940016550743	MD SHAHEEN IQBAL	99



173	2000175	1202980012809931	RUBABA RAHMAN	155
174	2000176	1201590052290541	MD MAZHARUL HAQUE SIDDIQUE	43
175	2000177	1202800054928346	MD MAHABUB ALAM SOHEL	340
176	2000178	1202850008093121	MD ASHRAF HOSSAIN	816
177	2000179	1202150017859177	IMRAN AHMED	85
178	2000180	1202630064935134	MD JEWEL RANA	2,040
179	2000181	1203110039648421	MIR MOHIUDDIN	60
180	2000182	1203110039648462	MIR MOHIUDDIN	28
181	2000183	1203110039648510	MIR AFTAB UDDIN	60
182	2000184	1203680068169033	MD JOYNAL ABEDIN CHAUDHURY	0
183	2000185	1201500062874554	ASHIS ROY	607
184	2000186	1201500068966890	MALROY ROY	153
185	2000187	1203250017344765	MRS SHAHINUR AKTER	90
186	2000188	1201500056919157	MD SALIM HOSSAIN	85
187	2000189	1202800029626393	TUSHAR AHMED	9
188	2000190	1201850055260401	MD MOTIUR RAHMAN	17
189	2000191	1204500051846045	MOHAMMAD ABDUL GANI	2
190	2000192	1204310042322200	JAGADISH CHANDRA DAS	51
191	2000193	1204760062587728	MD MAHMUDUR RAHMAN	9
192	2000194	1203180021600983	RABEYA KHANOM	309
193	2000195	1201930053708641	A Z M ANISUR RAHMAN	340
194	2000198	1201590024744583	MD MOHI UDDIN	1
195	2000199	1201980029228976	SHAHINA AKHTER	51
196	2000200	1204590045155057	MD SHARIF AL MAHMOOD	21
197	2000201	1204810029194496	SREE MODHAB CHANDRA PROMANICK	234
198	2000202	1203570026354512	SALEH AHAMMAD	47
199	2000203	1205690008579982	RABAYA KHATUN	1,165
200	2000204	1204050020682218	MD DELWAR HOSSAIN	50
201	2000205	1202130031037943	IMRAN KAYES	119
202	2000206	1203970022843008	ARIFUL ISLAM	255
203	2000207	1203300056922278	MD SHAFIKUL ISLAM	51
204	2000208	1203110025267494	GULSHAN ARA BEGUM	51
205	2000209	1201840068666129	MD SAIFUR RAHMAN CHOWDHURY	251
206	2000210	1201890068961285	MD MAHMUDUL HASAN	1
207	2000211	1201960045533596	MD JAMAL UDDIN	132
208	2000212	1201960063305099	LITON CHANDRA DAS	0
209	2000213	1201960063849631	MOHAMMED ARIFUR RAHMAN	30
210	2000214	1201960063849648	MOHAMMED ARIFUR RAHMAN	9
211	2000215	1202310044892254	MD ELIAS BHUYAN	54
212	2000216	1202390046687545	MD JAMAL UDDIN KHAN	180
213	2000217	1202830059840936	MD ZILLUR RAHMAN	136
214	2000218	1202830069472398	MD SAHADAT HOSSAIN	85
215	2000219	1203080054609875	MR MD MOFIZ UDDIN	128
216	2000220	1203130023762014	ALI SARWAR MASUD	36
217	2000221	1203220008980726	AVIJIT KUMAR PAUL	425
218	2000222	1203330012372932	MUHAMMAD A MANNAN	170
219	2000223	1203470045902120	MOHAMMED ROKI	85
220	2000224	1204200018535611	MR MOHAMMAD JASHIM UDDIN	2
221	2000225	1203040017363301	ANWARA ANU	51
222	2000226	1202720065219838	BITAL CHANDRA HOWLADER	43
223	2000227	1204800056981218	MOHAMMAD AZIMMUL HOQUE	51
224	2000228	1201890069526160	MD TAUFIQ AHASANUL HAQUE	17
225	2000229	1204240028037605	MOHAMMAD NURUL AMIN	51
226	2000230	1202800042654914	MD FAZLUL HOQ	17
227	2000231	1202760069260667	ISRAT JAHAN	85
228	2000232	1202800027965518	MD ABUL KALAM AZAD	17
229	2000233	1203150046647481	MD AL IMRAN	12
230	2000234	1203150046647498	MD AL IMRAN	12
231	2000235	1203560069657484	MD DIDARUL ALAM	81



232	2000236	1201900040503536	MD NESARUDDIN	14
233	2000237	1203680044630056	AFIA SULTANA	49
234	2000238	1203970034368871	KAMAL HOSSAIN	23
235	2000239	1203970041612625	MOHAMMUD ALI SIDDIQUE MONDOL	6
236	2000240	1204520034518872	MD SAIFUL ISLAM	4
237	2000241	1204520034518899	MD SAIFUL ISLAM	3
238	2000242	1204520041761810	FATEMA AKTER	6
239	2000243	1204520049077287	MAINUL ISLAM KHAN	5
240	2000244	1204520049077319	MAINUL ISLAM KHAN	11
241	2000245	1204520049077351	FATEMA AKTER	19
242	2000246	1202400030044565	MD SAIFUL ISLAM	7
243	2000247	1202420065038089	MOST MAKSUDA BEGUM	18
244	2000248	1203150015951395	SUMAN CHANDRA DAS	33
245	2000249	1205150032410349	A T M SHOEB	170
246	2000250	1201820034974722	RATAN CHANDRA BARMAN	13
247	2000251	1204570034336000	MD MAHFUZUR RAHMAN	43
248	2000252	1201590069297695	JORINA KHATUN	9
249	2000253	1201690030773260	ILTAZ AHMED	166
250	2000254	1201690030773279	SOHANA FERDOUS	50
251	2000255	1201690030773287	ILTAZ AHMED	185
252	2000256	1601880033977098	MD ROWSHAN ALI	51
253	2000257	1201590058060070	MD MAHFUZUR RAHMAN	38
254	2000258	1201640043952024	MD AFZAL HOSSAIN	230
255	2000259	1201640043952032	MD DALAL HOSSEN	17
256	2000260	1204760065049120	MD RUMEL MIAH	143
257	2000261	1201700027848572	MD SUJAN MIA	51
258	2000262	1202800021352621	BEGUM DILARA RAHMAN	17
259	2000263	1203500027581908	SHEULY AKTER	11
260	2000264	1203500037855478	SHEULY AKTER	33
261	2000265	1203150029141164	ZAKIA BEGUM	2
262	2000266	1203860050048019	MD ABDUL HALIM CHY	40
263	2000267	1203140041578574	TANJIR RAHMAN	0
264	2000268	1201600012007941	MD MANIRUZZAMAN CHOWDHURY	1,660
265	2000269	1202370024912009	HALIMA KHATUN	51
266	2000270	1201480022737941	MD MIZANUR RAHMAN	187
267	2000272	1203570021715681	MD REYAD HOSSAIN	51
268	2000273	1203810021555044	MOHAMMAD YOUSUF	2,180
269	2000274	1203940025962735	S M SAFIULLAH	1,584
270	2000275	1202010038421100	DR MD ASHRAFUL HAQUE	34
271	2000276	1202130064296865	PRADIP KISHOR MAZUMDER	825
272	2000277	1202830054783323	MD ABDUL AZIZ MUNSHI	317
273	2000278	1201940060432011	MD ABUL HASNAT MATUBBAR	14
274	2000279	1201940060432095	MD NOZRUL ISLAM	28
275	2000280	1201930000771309	KHAN MD SHAHINUR RAHMAN	340
276	2000281	1201480016630769	MD SAIDUL HAQUE SADI	85
277	2000282	1201830061222241	CHEN HUANG LEE BE	133,042
278	2000283	1203050054622230	MD MAHBUBUR RAHMAN	37
279	2000284	1203050054643826	MST MINARA BEGUM	51
280	2000289	1202200009843191	ABUL KALAM AZAD	51
281	2000290	1203910014981973	MD SHAFIQUUL ISLAM	327
282	2000291	1202880061607515	MD DURUL HODA	47
283	2000292	1201960052096135	NILUFA YASMIN	51
284	2000293	1203500014728601	MD AZADUR RAHMAN	0
285	2000294	1202370037685662	MD AMZAD HOSSAIN MOLLA	51
286	2000295	1201810056080775	MAHABUB ALAM	51
287	2000296	1204820062210651	MD NASIR UDDIN HOWLADER	44
288	2000297	1203500056297929	TASLIMA BEGUM	17
289	2000298	1203500056297953	TASLIMA BEGUM	17
290	2000299	1202760064540233	SHARIF KAMAL HOSSAIN	230



291	2000300	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	10
292	2000301	1204430020348405	A K M FARID UDDIN	322
293	2000302	1202470023833765	MISS ISHRAT JAHAN NIHAR	51
294	2000303	1203210013143608	RANU BEGUM	48
295	2000304	1201590058156312	MST HABIBA ZAHAN	1
296	2000305	1203790010580463	MOHAMMED IDRIS	5,932
297	2000306	1201690045499791	MD BILLAL HOSSAIN	1
298	2000307	1202240038764297	MD ABDUR RAB	323
299	2000308	1201960043674573	JAANGIR ALAM	872
300	2000309	1201820036997676	MD MASUM BILLAL BHUIYAN	0
301	2000310	1204760049477498	MOS KHADIJA AKTHER SHIULY	41
302	2000311	1203130037016169	MD SULTAN MOLLA	119
303	2000313	1203010037013941	MD NAJRUL ISLAM	4
304	2000314	1203900062966129	MD ROKANUZZAMAN	212
305	2000315	1201590008592455	MOKBUL AHAMED	5
306	2000316	1201730063523273	SK MD ASLAM	180
307	2000317	1202410016490294	MOHD ALAM SARDER	0
308	2000318	1202760065100322	HAWA BEGUM	17
309	2000319	1202200017798903	TAHERA SULTANA	34
310	2000320	1204520055892538	KHAN MD SAIFUR RAHMAN	3
311	2000321	1204520055892554	KHAN MD SAIFUR RAHMAN	3
312	2000322	1202800032079710	MD AZIZ ULLAH	103
313	2000323	1202240034901439	SOWKET MD ALAUDDIN BHUIYAN	85
314	2000324	1202370044229146	SIDDIKUR RAHMAN	103
315	2000325	1202600039696443	MD ASADUZZAMAN	17
316	2000326	1201960067069608	MOMINUR RAHMAN	1,329
317	2000327	1203150049259495	MD MOSHIUR RAHMAN	11
318	2000328	1203150049290592	MD MOSHIUR RAHMAN	3
319	2000329	1203150049293320	MD ROBIUL ALAM	3
320	2000330	1203150049293371	MD ROBIUL ALAM	32
321	2000331	1203210028615330	MD ABU BAKKAR SIDDIQUE	51
322	2000332	1201580049745645	MD PALASH HOSSAIN SARKAR	122
323	2000333	1202830058266637	MAZBOH UDDIN	0
324	2000334	1201580043023511	KAZI ASAD AHMED	341
325	2000335	1201740005635255	A K M AMDADUL ISLAM BHUIYAN	145
326	2000336	1202090029036481	MD MINHAIJ UDDIN KHAN	659
327	2000337	1201960026681969	MAHBUBUR RAHMAN	170
328	2000338	1202240061454834	MD TAREKER RAHAMAN	1
329	2000339	1203300034108648	MOHAMMAD NURUL ISLAM	19
330	2000340	1203300037349041	MOHAMMAD NURUL ISLAM	14
331	2000341	1203300037349058	MD ABDUL HAKIM	47
332	2000342	1201950019115218	MD SAIFUDDIN AHMED	51
333	2000343	1203140057413260	MD JAHANGIR ALAM RASEL	12
334	2000344	1203140057425077	MD HUMAUN KABIR RAHAT	12
335	2000345	1203140057428386	MD JAHANGIR ALAM RASEL	12
336	2000346	1203830032823271	MD MORTAZASIKDER	102
337	2000347	1203970027639151	TAMANNA AKTER	26
338	2000348	1203970028099782	TAMANNA AKTER	26
339	2000349	1203970028709287	MOHAMMAD JASIM UDDIN BHUIYAN	57
340	2000350	1203970031439955	MD KABIBUR RAHAMAN	17
341	2000351	1203970025042928	MAKBUL HOSSAIN	95
342	2000352	1202850012450461	SYEDA SAYELA ASMA	9
343	2000353	1203680044248461	HAFAJ ASHRAFUL ALAM	510
344	2000354	1202240057094226	SHAHANAZ	51
345	2000355	1203010004085919	SHAHEN SULTANA	191
346	2000356	1201700062176234	JAHANGIR ALAM	50
347	2000357	1202400016471567	MD ROWSONUL ALAM	21



348	2000358	1203140023477021	SYED AKHTER HAMID	50
349	2000359	1203720021330454	MOHAMMAD ELIAS MIAH	1,148
350	2000360	1201870048088011	MD MAHIBUR RAHMAN	81
351	2000361	1204760039453991	SIRAJUL ISLAM	1,148
352	2000362	1202640024897397	MST NAZNIN BEGUM	94
353	2000363	1203260059692273	MD MAMUN HOSSAIN	51
354	2000364	1203830014307921	MD AHSAN ULLAH	26
355	2000365	1204200019350452	MAYNUL HASAN	136
356	2000366	1204700015168288	SALINA KHATUN	170
357	2000367	1203550018698936	MD ABDUL HAI CHOWDHURY	128
358	2000368	1203020009648435	MISS JAMILA AKTER PINU	51
359	2000369	1203330040773427	KHALEDA BEGUM	51
360	2000370	1203360021212993	MD SHAHJALAL DULAL	850
361	2000371	1203940031195106	MRS JESMIN AKTHER	14
362	2000372	1201590051662713	FATEMA AKTER	17
363	2000373	1201730043012362	AMENA BEGUM	298
364	2000374	1203180012347842	MD SHAHIDUL ISLAM MOLLIK	15
365	2000375	1202930050465445	MD SYEDUR RAHMAN HASSAN	31
366	2000376	1301660001678566	MUS ANWARA BEGUM	233
367	2000377	1203150010479653	MD SUMON	123
368	2000378	1201580012507120	ARIFIN BARI AMILY	170
369	2000379	1204520049078950	MOHAMMAD KAMRUL HASAN	3
370	2000380	1201730029035533	MD ABDUL WADUD	55
371	2000381	1204070032858900	SHAHEEN AKTER	51
372	2000382	1201580019898670	MRS NILUFA AKHTER	28
373	2000383	1203550041988814	BELAL AHMED	149
374	2000384	1203670051221361	PROBEER CHANDRA BARAL	123
375	2000385	1203620047052468	JBCML N0009	0
376	2000386	1204150028970185	ABDUL HAMID	21
377	2000387	1203260005532266	MD HARUN UR RASHID	85
378	2000388	1202950010370129	MD MAHBUBUL KARIM JAMAL	136
379	2000389	1601880034594591	MOHD MOMINUR RAHMAN	51
380	2000390	1206090010443761	MD MUSTAFIZUR RAHMAN	112
381	2000391	1203760032010197	MD DELOWAR HOSSEN	170
382	2000392	1202410001290411	MD IMRAN	425
383	2000393	1201930060528875	MD KHAIRUL ISLAM	9
384	2000394	1204820034647830	HABIBUR RAHMAN	0
385	2000395	1204820035448301	SWAPAN KUMAR CHANDRA	85
386	2000396	1205700064972402	FATEMA AKTAR	553
387	2000397	1203210064880704	MD NAZRUL ISLAM	119
388	2000398	1203920020406271	ABDUR RAZZAK MIAH	686
389	2000399	1301030005739637	ROWSHAN ARA BEGUM	386
390	2000400	1201850020846942	BIMOL KUMAR DAS	252
391	2000401	1201520020994499	MD SOHEL HOSSAIN	51
392	2000402	1201770027444801	MST SHAMSUN NAHAR	6
393	2000403	1202630061418271	HASAN MAHMUD	2,550
394	2000404	1201900020111305	HARI CHAND HALDER	1,165
395	2000405	1601880042289081	MD SHAFIQUL ISLAM	43
396	2000406	1601880063595701	MOHAMMED ARSHAD ULLAH	340
397	2000407	1203790044852172	MD NURUL ISLAM	128
398	2000408	1202020035034243	MR SANATON SARKER	54
399	2000409	1601880041339703	RANJAN KUMER SARKER	94
400	2000410	1203910040539181	LALIT KUMAR KESERA	1,094
401	2000411	1203140018401353	MD AHSANOUL HABIB SHADI	748
402	2000412	1203140032045621	SUMAN DEBNATH	170
403	2000413	1203150022380618	SHAHANAZ PERVIN	51
404	2000414	1201700017203171	MD MOINUL ISLAM	255
405	2000415	1201590009987077	MOHAMMED JAHED ULLAH	68
406	2000416	1203550049667364	MD ABDUL MUKITH	944



407	2000417	1201840044640773	MD JAMAL UDDIN	1,632
408	2000418	1201580031437319	ABDUL HADI	383
409	2000419	1203150006848247	MD JASHIM UDDIN	51
410	2000420	1202020017299629	ASHOK KUMAR SAHA	927
411	2000421	1205730031155779	HOSANARA AKTER	247
412	2000422	1202580043252904	AMBIA SULTANA	249
413	2000423	1202680063353524	MD ALAUDDIN SABIZ	1
414	2000424	1201580046665493	RIFAT ZAHAN	29
415	2000425	1201600049929274	RAHENA BEGUM	51
416	2000426	1201830062454391	QUAZI MOHAMMAD HASAN	74
417	2000427	1203300049787678	MD AMINUL ISLAM	85
418	2000428	1203800039814501	FARZANA CHOWDHURY	58
419	2000429	1203970064332444	MD HASANUZZAMAN	782
420	2000430	1202410028583778	MD NURUL ALAM CHOWDHURY	50
421	2000431	1201720000042017	IMTIAZ AHMED	1
422	2000432	1201830046204910	TAPAN KUMAR SAHA	90
423	2000433	1204050033940897	ANTARA SAHA	170
424	2000434	1203610033219202	MAMUN IQBAL KHAN	7
425	2000435	1204460045647172	SUNIL KUMAR ROY	13
426	2000436	1201580022603531	MD MAKSUDUR RAHMAN	419
427	2000437	1204170019328911	MD ABDULLAH AL NOMAN	51
428	2000438	1202630030921171	SAHEDA AKTER	103
429	2000439	1201640003593145	MD ZAKIR HOSSAIN	363
430	2000440	1201640003630374	MD ZAKIR HOSSAIN	50
431	2000441	1201940007814934	MD NORUZZAMAN	170
432	2000442	1201940037491712	MD NORUZZAMAN	94
433	2000443	1201590006536844	MD YOUNUS	3
434	2000444	1204040030404073	SK SHAMIM AHMED	5
435	2000445	1203210016321350	WAHID ALI CHOWDURY	60
436	2000446	1201960042491433	MD JOBAER KHAN	388
437	2000447	1205680039688916	MD SHAH ALAM HOWLADER	47
438	2000448	1201580022096788	MR MD ANWAR PARVES	9
439	2000449	1203120012307993	MD SOLAYMAN	213
440	2000450	1202950015162299	MOYNA RANI BHOWAL	1,275
441	2000451	1201870009834892	NURUN NAHAR BEGUM CHY	374
442	2000452	1201890015208593	MD JAHANGIR ALAM	9
443	2000453	1203110002007600	MOHAMMED ANWARUL KABIR	170
444	2000454	1301030067518292	MOHAMMAD OHIDUR RAHMAN	450
445	2000455	1202240063417709	ROJINA AKTER	255
446	2000456	1202540010310018	MAHMUDA BEGUM	41
447	2000457	1202540010412813	HARUN OR RASHID	31
448	2000458	1201890050607919	ZAKIR HOSSAIN	2,614
449	2000459	1201820048523254	MST ASHMA AKTER	9
450	2000460	1202020051590101	MD AMINUL ISLAM	170
451	2000461	1204310040270369	MD NURUL HOQUE	170
452	2000462	1201960037503313	MD NAZIM UDDIN	85
453	2000463	1205020054624489	UMMEH KHAIRUNNESA	103
454	2000464	1202270055814167	MAQLUTHA KHATUN	9
455	2000465	1202050015353011	MR KAZI MAKSUD ALI	723
456	2000466	1203140053902920	ESRAT JAHAN ESHITA	15
457	2000467	1203010039764248	SM KAMAL HOSSAIN	35
458	2000468	1204130019616807	MD OBAYED ULLAH	850
459	2000469	1201580013249724	MD KHALILUR RAHMAN	0
460	2000470	1204280039945395	MST MUKTA AKTER	1,119
461	2000471	1202800032837382	MD KAWSER ALI	90
462	2000472	1203670061976480	MST SHIRINA AKTER	43
463	2000473	1202540041353596	MRS NAMITA	51
464	2000474	1201580023556548	MRS GOLJAN	39
465	2000475	1203080016076367	AMENA BEGUM	26



466	2000476	1203960060601243	MD ALAUDDIN BADOL	43
467	2000477	1201700020688603	ABDUS SHAMAD	85
468	2000478	1202150035347245	SUBRATA PAUL	47
469	2000479	1201820001079767	NELUFA SHERIN CHOWDHURY	77
470	2000480	1203010020363086	MD MUNIRUL HASAN	128
471	2000481	1202400020979885	MD SOLAIMAN	34
472	2000482	1201580040046846	A K M AZIZUL HOQUE	0
473	2000483	1202310020089392	MD NASIR UDDIN	9
474	2000484	1203150027012748	ARJU BEGUM	12
475	2000485	1203150043712812	ARJU BEGUM	14
476	2000486	1203150043712847	MD NAYON	14
477	2000487	1203150043713338	MD NAYON	14
478	2000488	1203150043713410	KALPANA AKTER	14
479	2000489	1203150043714441	KALPANA AKTER	14
480	2000490	1203150051436292	MST BABE	5
481	2000491	1203150051436308	MST BABE	5
482	2000493	1205200006257660	MOHAMMED HANIF	88
483	2000494	1202140000014006	SHAH ALAM BABU	103
484	2000495	1201580008568715	MD FARUQ GAZI	187
485	2000496	1202950017128836	ARMAN ALAM	31
486	2000497	1203490016384620	A Q M MOBIN	496
487	2000498	1202240062131612	MD HASAN	1
488	2000499	1201740028462625	M A SATTAR	295
489	2000500	1204030062712392	JAVED AHMED	94
490	2000501	1201590044984996	BIJAY KUMAR SAHA	1,275
491	2000502	1201890056667089	MD ABDUR RAHMAN TOBI	102
492	2000503	1203970032317611	MD SHAHIDULLAH GAZI	26
493	2000504	1203970032321181	ALKIS NAHER	17
494	2000505	1203970032321205	MD MAMUN MIA	17
495	2000506	1203970032321213	MD MAMUN MIA	16
496	2000507	1203970032321231	MD SHAHIDULLAH GAZI	17
497	2000509	1203260062510915	MD MAHFUZUR RAHMAN	2,380
498	2000510	1203280005086974	ABDULLAH AL HADI	340
499	2000511	1202950055812240	MD JAMAL HOSSAIN	51
500	2000512	1202950055859000	MST ALOW	51
501	2000513	1301030016531411	MD ABSAR UDDIN NOMAN	85
502	2000514	1201960021849011	MOHAMMAD ELIOUS	31
503	2000515	1201890012646442	MD ARIFUL ISLAM	61
504	2000516	1204310046248562	MD KOYES AHMED	43
505	2000517	1201600015872374	MOHAMMED ASAD ULLAH	50
506	2000518	1202150000473224	MR SYED FAKHRUL ALAM	37
507	2000519	1202840056206902	REGIA BEGUM	170
508	2000520	1202840056207725	MARUF HOSSAIN	170
509	2000534	1204870038599350	MD. ALAUDDIN	47
510	2000535	1203680045494721	FARZANA AKTER ZERIN	128
511	2000536	1205210059561901	MD. ANWAR HOSSAIN DHALI	34
512	2000537	1205210059561918	MD. ANWAR HOSSAIN DHALI	14
Total				236,323



Shepherd Industries Ltd
Payable Dividend Account- 2020-21
As on 31 December 2022

SL No.	Warrant No.	BO ID	Name	Taka
1	2100027	1605550062628179	SHEPHERD IND.LTD(IPO SUSPENSE)	1,490
2	2100028	1201830006644929	MR. OSMAN	129
3	2100029	1201830008132837	BADAL MIAH	129
4	2100030	1201830008443567	MR. ROMIJ UDDIN	129
5	2100031	1201830009001764	MOSLIMA	129
6	2100032	1201830009289102	MOHAMMAD IQBAL	129
7	2100033	1202830012437683	ZAKIR HOSSAIN	129
8	2100034	1202830012437741	ZAKIR HOSSAIN	129
9	2100035	1202830013553883	NURUL ISLAM	129
10	2100036	1202830013882576	NURUL ISLAM	129
11	2100037	1202830013888251	MOHAMMED ROBIUL AWAL	129
12	2100038	1202830057995811	KAMAL	129
13	2100039	1202830061427108	ABDUL HALIM	129
14	2100040	1202950045513037	SEKANDAR ALI	129
15	2100041	1202950045513045	MOHAMMAD SALIM	129
16	2100042	1203010066145714	FAHMIDA NAZNEEN	123
17	2100043	1203570035238281	MUHAMMAD RAQIBUL ISLAM	6
18	2100044	1203570048318236	ABDUL KARIM	129
19	2100045	1203760025009385	KHAN SHAB	4
20	2100046	1204250061436903	MOHAMMAD SUMON	129
21	2100047	1204250062425467	KAMAL HOSSION	129
22	2100048	1204250062425820	MOHAMMED HABIBUR RAHMAN	129
23	2100049	1204570008104826	MD ZIAUL HAQUE	129
24	2100050	1204570008104842	MD MOZAFFAR HOSSAIN	129
25	2100051	1204570044576348	SAROWAR ALAM	129
26	2100052	1204690022274377	SAYED MOHAMMAD NURUL ALAM	1,275
27	2100053	1604620062783031	NASIR ALI SHAH	38,250
28	2100054	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	278
29	2100055	1201520044442162	SHOFIQUH HAIDER	1,913
30	2100056	1201570017267885	SANJIT KUMAR SAHA	170
31	2100057	1201580018998747	MD.MOFIJUL ISLAM	1,105
32	2100058	1201580037443541	MD.AZIM MOLLA	129
33	2100059	1201580039068430	MD. SHAHINUR RAHMAN	99
34	2100060	1201700046065954	MD.LUTFOR RAHMAN	129
35	2100061	1201840011057681	AKLIMA KHANOM	360
36	2100062	1201980036600511	BINA RANI SAHA	2
37	2100063	1202030038551636	MST. NASIMA HOSSAIN	871
38	2100064	1202150026738652	LT.COL.RETD MD. ATIQRUR RAHMAN	7,863
39	2100065	1202350034187288	MD. ASHRAFUL ALAM BHUIYAN	213
40	2100066	1202350040767479	MD. SAHABUR ALAM	129
41	2100067	1202350042866420	LUBNA ISLAM	0
42	2100068	1202550046430001	AROBINDU PAUL	510
43	2100069	1203040040289929	HIMADRI GHOSE	32
44	2100070	1203150043712531	MEHERUN NESSA	34
45	2100071	1203150049182186	REPON	30
46	2100072	1203150049185543	JASHIM HOSSAIN JOY	28
47	2100073	1203150049185586	JASHIM HOSSAIN JOY	29
48	2100074	1203150049259487	ABU SAYED	47
49	2100075	1203210009315752	MD. TOUFIQUL ALAM	129
50	2100076	1203680018391842	MOHAMMED SOLAIMAN	478
51	2100077	1203680018391850	MOHAMMED SOLAIMAN	266
52	2100078	1203750019879025	MRS PARUL AKTER PANNA	62
53	2100079	1203880022194319	MD. AKTER HOSSAIN	196
54	2100080	1203880046455116	MD. MOKTER HOSSAIN	101



55	2100081	1203970048670036	AB JOLIL BAIYA	129
56	2100082	1204500015090560	MAHBUBUR RAHMAN	4,254
57	2100083	1204500035393947	TAPASH KRISHNA KUNDU	16,150
58	2100084	46400	EC SECURITIES LTD	12
59	2100085	53200	ICB LOCAL OFFICE	428
60	2100086	53400	ICB BARISAL BRANCH	1,899
61	2100087	53600	ICB CHITTAGONG BRANCH	140
62	2100088	54100	PLFS INVESTMENTS LIMITED	0
63	2100089	55400	TRUST BANK INVESTMENT LIMITED	202
64	2100090	1202420038830274	BILLAL HOSSAIN	2
65	2100091	1203220062601121	MD MASUDUR RAHMAN	90
66	2100092	1201840062607624	MD MAHFUZ	223
67	2100093	1201900015162628	HUMAYUN KABIR	58
68	2100094	1202010031074740	SETARA BEGUM	129
69	2100095	1201980063819796	NAJMUH HUDA WARECY	213
70	2100096	1203150027012649	FATEMA AKTER	31
71	2100097	1203150030417761	MEHERUN NESSA	31
72	2100098	1203150043712507	MD ARIFUZZAMAN	35
73	2100099	1203150043712523	FATEMA AKTER	34
74	2100100	1203150043712541	RESHMA AKTHER	34
75	2100101	1203150043712558	RESHMA AKTHER	34
76	2100102	1203150043712590	KHUSHI AKTER	32
77	2100103	1203150043712606	KHUSHI AKTER	34
78	2100104	1203150043712614	ALIZA	32
79	2100105	1203150043712622	ALIZA	36
80	2100106	1203150049294269	SHAWKAT HOSSAIN	9
81	2100107	1203150049333320	SHAWKAT HOSSAIN	13
82	2100108	1203150051436375	NAHIDA AKTER	13
83	2100109	1203150051436407	NAHIDA AKTER	53
84	2100110	1203790026708072	JANNAT ARA NOWAB	170
85	2100111	1205200074145449	SAHIDA AHMED CHOWDHURY	4,250
86	2100112	1202150051381094	ABEDA SULTANA	108
87	2100113	1204140045531356	M A MANNAN	584
88	2100114	1202220000241151	MRS ZAKIA SULTANA	319
89	2100115	1204120019467800	FERDOUS ARA SHIBLI	2
90	2100116	1204120019559287	NOORJAHAN BEGUM	43
91	2100117	1204120019599781	FERDOUS ARA SHIBLI	2
92	2100118	1204120019599791	NOORJAHAN BEGUM	68
93	2100119	1202610003233191	MOHD ZAHID HOSSAIN	3
94	2100120	1203970054526540	MD MONIR HOSSAIN	129
95	2100121	1301860013305591	MITU KUMAR DEY	1,636
96	2100122	1202720073906963	MD RUBEL FAKIR	2
97	2100123	1203650068876993	MD ABDUR RAQUIB KHAN	1,080
98	2100124	1203800037393694	MD SHAMEEM AHSAN	164
99	2100125	1201940061020575	MD JUEL KHAN	8
100	2100126	1202860007770291	GAZI MD DANIEL	698
101	2100127	1204050028087611	MD JAHIRUL ISLAM	213
102	2100128	1201540030948028	MD FARDAUS	36
103	2100129	1203830020530524	TANVIR HOSSAIN	44
104	2100130	1203000060111614	MD EMAMUL HOQUE	1
105	2100131	1203000060111772	MST FATEMA BEGUM	1
106	2100132	1203000042529713	MD MASIUR RAHMAN BHUIYAN	257
107	2100133	1201890046975921	OHIDUL	75
108	2100134	1202760054254352	ENGR M M HASAN	0
109	2100135	1203000053277000	MD ALAMGIR HOSSAIN	13
110	2100136	1204340016539386	ABDULLA AL SHAFI	1,063
111	2100137	1203060017434349	MD AL MAMUN	5,036
112	2100138	1203060017434373	MD AL MAMUN	1,806
113	2100139	1205200068550618	MST MAHAMUDA BEGUM	30,330



114	2100140	1203150059690753	MD NAZRUL ISLAM	9
115	2100141	1203150059690796	MR MD NAZRUL ISLAM	9
116	2100142	1204310035193867	MD KHURRAM AZAD	404
117	2100143	1204680039052221	MD IBRAHIM	99
118	2100144	1204490069007081	KAZI MOKARAM HOSSAIN	0
119	2100145	1204690023177039	DR MAHFUZA KHANAM	1,806
120	2100146	1201940016550743	MD SHAHEEN IQBAL	248
121	2100147	1202980012809931	RUBABA RAHMAN	381
122	2100148	1203050039245943	MD MAHFUZUR RAHMAN BHUIYAN	616
123	2100149	1201690064743341	A S M MANIRUL ISLAM	113
124	2100150	1203110039648421	MIR MOHIUDDIN	150
125	2100151	1203110039648462	MIR MOHIUDDIN	70
126	2100152	1203110039648510	MIR AFTAB UDDIN	150
127	2100153	1205010040097095	MD BAHAR UDDIN PATOAY	11
128	2100154	1201510022471164	NAZIA HAQUE	213
129	2100155	1202210068248715	MD SELIM	2,250
130	2100156	1202800029626393	TUSHAR AHMED	22
131	2100157	1204500051846045	MOHAMMAD ABDUL GANI	5
132	2100158	1201590024744583	MD MOHI UDDIN	2
133	2100159	1201980029228976	SHAHINA AKHTER	129
134	2100160	1204050020682218	MD DELWAR HOSSAIN	124
135	2100161	1203040017363301	ANWARA ANU	129
136	2100162	1202720042274930	SUMAYA CHOWDHURY	53
137	2100163	1201820036432620	MD KAMRUL HASAN	385
138	2100164	1204240028037605	MOHAMMAD NURUL AMIN	129
139	2100165	1203150046647481	MD AL IMRAN	31
140	2100166	1203150046647498	MD AL IMRAN	31
141	2100167	1201900040503536	MD NESARUDDIN	8
142	2100168	1201960067937396	JOYNUL ABEDIN	2
143	2100169	1203680044630056	AFIA SULTANA	47
144	2100170	1203970034368871	KAMAL HOSSAIN	57
145	2100171	1201820034974722	RATAN CHANDRA BARMAN	12
146	2100172	1601880033977098	MD ROWSHAN ALI	129
147	2100173	1201700027848572	MD SUJAN MIA	129
148	2100174	1203150029141164	ZAKIA BEGUM	5
149	2100175	1203860050048019	MD ABDUL HALIM CHY	99
150	2100176	1202250045108188	SHARMINA ALAM	1,386
151	2100177	1605550047499471	MOHAMMAD ZULKER NAIM	4,275
152	2100178	1202370024912009	HALIMA KHATUN	129
153	2100179	1204230045218063	AVIJIT KUMAR BISWAS	213
154	2100180	1201820050826627	MUSTAFA KAMAL YOUSUF	638
155	2100181	1203810021555044	MOHAMMAD YOUSUF	3,113
156	2100182	1203880032237075	MD ABDUS SATTAR	47
157	2100183	1203880032711494	MD KAJAL	251
158	2100184	1203880032746033	OMAR FARUQ	43
159	2100185	1203880032746041	MD CIDDEK	74
160	2100186	1203050054643826	MST MINARA BEGUM	129
161	2100187	1201590052544296	MST ROKEYA KHATUN	234
162	2100188	1202880061607515	MD DURUL HODA	117
163	2100189	1201950016405979	AKTRUZZMAN SARKER	43
164	2100190	1202370037685662	MD AMZAD HOSSAIN MOLLA	129
165	2100191	1201810056080775	MAHABUB ALAM	129
166	2100192	1203550015465234	NASIMA KHANAM	156
167	2100193	1203500056297953	TASLIMA BEGUM	260
168	2100194	1201600004543796	MD ZULQUR NAIN KHABBAH CHY	26
169	2100195	1202470023833765	MISS ISHRAT JAHAN NIHAR	129
170	2100196	1203210013143608	RANU BEGUM	120
171	2100197	1201590058156312	MST HABIBA ZAHAN	2
172	2100198	1201690045499791	MD BILLAL HOSSAIN	3



173	2100199	1201820036997676	MD MASUM BILLAL BHUIYAN	0
174	2100200	1204760049477498	MOS KHADIJA AKTHER SHIULY	102
175	2100201	1202410016490294	MOHD ALAM SARDER	0
176	2100202	1205200062874115	MD SAIFUL ISLAM HELALY	225,000
177	2100203	1201960067069608	MOMINUR RAHMAN	0
178	2100204	1203150049259495	MD MOSHIUR RAHMAN	28
179	2100205	1203150049290592	MD MOSHIUR RAHMAN	9
180	2100206	1203150049293320	MD ROBIUL ALAM	9
181	2100207	1203150049293371	MD ROBIUL ALAM	81
182	2100208	1203210028615330	MD ABU BAKKAR SIDDIQUE	129
183	2100209	1201580049745645	MD PALASH HOSSAIN SARKAR	304
184	2100210	1202830058266637	MAZBOH UDDIN	0
185	2100211	1202240061454834	MD TAREKER RAHAMAN	3
186	2100212	1203300034108648	MOHAMMAD NURUL ISLAM	43
187	2100213	1203300037349041	MOHAMMAD NURUL ISLAM	34
188	2100214	1201950019115218	MD SAIFUDDIN AHMED	129
189	2100215	1203970025042928	MAKBUL HOSSAIN	237
190	2100216	1202850012450461	SYEDA SAYELA ASMA	23
191	2100217	1605550050583139	MD SHAHAZUL ISLAM	5,738
192	2100218	1201700062176234	JAHAANGIR ALAM	124
193	2100219	1203140023477021	SYED AKHTER HAMID	113
194	2100220	1203830014307921	MD AHSAN ULLAH	65
195	2100221	1203550016983031	MD MAZEDUL ISLAM	21
196	2100222	1203020009648435	MISS JAMILA AKTER PINU	129
197	2100223	1202720042274922	JOBYEDA KHANOM	219
198	2100224	1201890050588249	MD AKTARRUZZAMAN	32
199	2100225	1202410026391724	A JALIL	118
200	2100226	1203180012347842	MD SHAHIDUL ISLAM MOLLIK	38
201	2100227	1203150010479653	MD SUMON	308
202	2100228	1204090007769378	MD ABUL KALAM AZAD	21
203	2100229	1204070032858900	SHAHEEN AKTER	129
204	2100230	1203550020855225	MD KAPTAN HOSSAIN	563
205	2100231	1203670051221361	PROBEER CHANDRA BARAL	309
206	2100232	1203620047052468	JBCML N0009	0
207	2100233	1204150028970185	ABDUL HAMID	51
208	2100234	1601880034594591	MOHD MOMINUR RAHMAN	129
209	2100235	1201910000487832	MD SOFIQUL ISLAM	0
210	2100236	1206090010443761	MD MUSTAFIZUR RAHMAN	281
211	2100237	1203060058614403	MD TAREQ	129
212	2100238	1202850008048193	MD FAYJUR RAHMAN	106
213	2100239	1601880033167521	MD DIDARUL ALAM DABIR	213
214	2100240	1601880028828381	MD HABIBUR RAHMAN	213
215	2100241	1201630021023864	BIZ POINTS LTD	200
216	2100242	1202020035034243	MR SANATON SARKER	136
217	2100243	1204230019346982	SUBIR SAHA	106
218	2100244	1203140018401353	MD AHSANUL HABIB SHADI	1,870
219	2100245	1203150006848247	MD JASHIM UDDIN	129
220	2100246	1201580037199148	MD ABUL KALAM	234
221	2100247	1201820064818536	MARJAHAN BEGUM	123
222	2100248	1203530070193133	TANVIRUL ISLAM	1,063
223	2100249	1203110069174031	SYED AHMED RASUL	45,000
224	2100250	1202410028583778	MD NURUL ALAM CHOWDHURY	124
225	2100251	1201780014998351	MD RAFIQUL ISLAM CHOWDHURY	48,224
226	2100252	1204050033940897	ANTARA SAHA	425
227	2100253	1203610033219202	MAMUN IQBAL KHAN	17
228	2100254	1204170019328911	MD ABDULLAH AL NOMAN	129
229	2100255	1202630030921171	SAHEDA AKTER	257
230	2100256	1201590006536844	MD YOUNUS	3
231	2100257	1204040030404073	SK SHAMIM AHMED	12



232	2100258	1203120012307993	MD SOLAYMAN	1
233	2100259	1201890015208593	MD JAHANGIR ALAM	23
234	2100260	1203010022466325	MD BODRUZZAMAN	26
235	2100261	1203010022466531	MST SELINA BEGUM	21
236	2100262	1203550062814550	BAHAR UDDIN	319
237	2100263	1203260074411308	MD SAZZAT HOSSAIN	3,081
238	2100264	1201830072224565	MD SIFATUR RAHMAN	23
239	2100265	1204320045448442	LIZA AKTER	21
240	2100266	1203140053902920	ESRAT JAHAN ESHITA	106
241	2100267	1203140053902939	ESRAT JAHAN ESHITA	499
242	2100268	1204780073942110	MD ABDUL MOZID KHAN	5,313
243	2100269	1204430068250542	MOHAMMAD RAYHAN	2
244	2100270	1203950035347245	SUBRATA PAUL	117
245	2100271	1205950068153676	GULAM AULEA	2,869
246	2100272	1201580040046846	A K M AZIZUL HOQUE	1
247	2100273	1203150027012748	ARJU BEGUM	31
248	2100274	1203150043712812	ARJU BEGUM	35
249	2100275	1202600020821101	ABU JAFAR MD RAKIB HASAN	11
250	2100276	1202900033475652	MD KAMAL UDDIN	26
251	2100277	1202140000014006	SHAH ALAM BABU	257
252	2100278	1201580008568715	MD FARUQ GAZI	468
253	2100279	1202950017128836	ARMAN ALAM	77
254	2100280	1202240062131612	MD HASAN	3
255	2100281	1204030062712392	JAVED AHMED	234
256	2100283	1203060041348583	DR MD MAMUNUR RASHID	68
257	2100284	1202650014010402	MD SAIFUL HOQUE	0
258	2100285	1202950055859000	MST ALOW	129
259	2100286	1201600015872374	MOHAMMED ASAD ULLAH	158
260	2100287	1202150000473224	MR SYED FAKHRUL ALAM	92
261	2100288	1202840056206902	REGIA BEGUM	425
262	2100289	1202840056207725	MARUF HOSSAIN	425
263	2100290	1203880039311441	MD MANIRUZZAMAN BHIUN	230
264	2100291	1202020006787489	SABITA RANI BHOWMIK	129
265	2100292	1200000000055700	BANCO FINANCE & INVESTMENT LIMITED	47,485
266	2100293	1203150043712491	MD ARIFUZZAMAN	35
267	2100294	1204870038599350	MD. ALAUDDIN	117
Total				547,310

Shepherd Industries Limited

Summary of 10% Cash Dividend for the year 2021-2022

SL NO	GROUP	COUNT	SHARES	Taka
1	BEFTN_1ST (GENERAL PUBLIC)	3302	43,476,204	43,476,204
2	BEFTN_2ND (MARGIN CLIENT)	80	15,729,643	15,729,643
3	SOUTHEAST BANK (ONLINE)	153	617,626	617,626
4	OFFLINE WARRANT (FOREIGNER & OTHERS)	57	14,919,098	14,919,098
TOTAL		3592	74,742,571	74,742,571

