



AHMED ZAKER & Co.
CHARTERED ACCOUNTANTS

Private & Confidential

Independent Auditors' Report and Financial Statements

Shepherd Industries Limited

House # 24, Road # 04, Sector # 04,
Uttara Model Town, Dhaka-1230, Bangladesh

For the year ended June 30, 2022

Auditor:



Ahmed Zaker & Co.

Chartered Accountants

An Independent Member Firm of Geneva Group International (GGi)

Green City Edge (Level - 10), 89, Kakrail, Dhaka-1000, Bangladesh.

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Independent Auditors' Report
To the shareholders of Shepherd Industries Limited
Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of **Shepherd Industries Limited** which comprise the Statement of Financial Position as at 30 June 2022, the Statement of Profit or Loss and Other Comprehensive Income, Statement of Changes in Equity and Statement of Cash flows for the year then ended and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying financial statements give true and fair view, in all material respects, of the financial position of Shepherd Industries Limited as at 30 June 2022, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), and International Accounting Standards (IASs), the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations.

Emphasis of Matters:

Without qualifying our opinion, we draw attention to the matters as disclosed below:

1. As disclosed in note # 04.00, Property, Plant and Equipment of BDT 1,655,452,746 was reported in the statement of financial position. We observed that, the company did not maintain fixed assets register properly. However, we found that, the company has recently purchased "Asset Management software" which is integrated with accounting software. At present the company are keeping all assets register in software which is partially completed.
2. During our factory visit, we found that the sister concerns of the Company; Shepherd Textile (BD) Ltd, Taiwan Food and Processing Industries Ltd and Shepherd Jeans Ltd. are using only one common entrance and there is no separate boundary wall between the entities. Also we found that the company did not collect rent from sister concerns timely.
3. During our physical inventory dated on 30th June, 2022, we found that huge quantity of raw materials were kept outside the warehouse. As the company is taking bonded facilities, all materials should be kept in bonded warehouse approved by the custom authority.
4. Compilation of quantity of finished goods sold required for quantitative reconciliation of finished goods input with output were not available.



Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (IASs). Our responsibilities under those standards are further described in the auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in the audit of the financial statements for the year ended 30 June 2022. These matters were addressed in the context of the audit of the financial statements as a whole and in forming the auditors' opinion thereon and we do not provide a separate opinion on these matters.

Each matter mentioned below and our description of how our audit addressed the matter is provided in the context.

We have fulfilled the responsibilities described in the auditors' responsibilities for the audit of the financial statements section of our report, including in relation to these matters.

Accordingly, our audit included the performance of procedures designed to respond to our assessment of the risks of material misstatements of the financial statements, the results of our audit procedures, including the procedures performed to address the matters below:

Key Audit Matters	How our audit addressed the key audit matters
Revenue	
Revenue is financially most significant item in the statement of profit and loss and other comprehensive income. The company has reported revenue of BDT 3,824,605,841 for the year ended 30 June 2022.	Our procedures included obtaining an understanding of management's revenue recognition process. We tested a sample of transactions to verify whether the revenue was accounted for in accordance with the revenue accounting policy as disclosed in Note- 25 of the financial statements. In addition, we assessed whether the disclosed revenue accounting policy was in accordance with relevant accounting standards.
Revenue (from export of goods) is recognized at fair value of the consideration received or receivable in the period during which the goods or services are provided.	For the revenue recognized throughout the year, we tested selected key controls, including results reviews by management, for their operating effectiveness and performed procedures to gain sufficient audit evidence on the accuracy of the accounting for customer contracts and related financial statement
See Note- 25 to the financial statements.	



Key Audit Matters	How our audit addressed the key audit matters
	<p>captions.</p> <p>Our audit procedures on implementation of IFRS 15 - Revenue from contracts with Customers, we verified management's conclusion from assessing different types of contracts and the accuracy of the revised accounting policies in light of the industry specific circumstances and our understanding of the business. We tested the appropriateness of the accounting treatment on a sample basis. In addition, we verified the accuracy of IFRS 15 related disclosures.</p> <p>These procedures included reading significant new contracts to understand the terms and conditions and their impact on revenue recognition. We performed enquiries with management to understand their risk assessments and inspected meeting minutes to identify relevant changes in their assessments and estimates.</p> <p>Our audit approach was a combination of test of internal controls and substantive procedures which included the following:</p> <ul style="list-style-type: none">• Obtained an understanding of the various revenue streams and nature of sales contracts entered into by the Company.• Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.• Tested of revenue recorded over the year using sampling techniques by examining the relevant supporting documents including proforma invoice and commercial invoices, LC documents relating bill of exchange, bank acceptance letter, bank statement and also, we confirmed selected customers' receivable balances at the statement of financial position date, selected on a sample basis by considering the amount outstanding with those customers.• Evaluated the design of internal controls



Key Audit Matters	How our audit addressed the key audit matters
	<p>relating to identification of performance obligations and determining timing of revenue recognition.</p> <ul style="list-style-type: none">• Selected a sample of contracts and reassessed contractual terms to determine adherence to the requirements of the new accounting standard.• We specifically put emphasis on those transactions occurring close before or after the statement of financial position date to obtain sufficient evidence over the accuracy of cut-off.• Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.
Valuation of Inventory	
<p>The Company had inventory of BDT 1,895,131,101 at 30 June 2022 held in its warehouses and across multiple production lines.</p> <p>Inventories consisting of raw materials, work in progress, finished goods and stock in transit to be valued at lower of cost and net realizable value. Cost of inventories should consist expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.</p> <p>The company determines cost of inventories using weighted average method. Where necessary, allowance should be provided for damaged, obsolete and slow-moving items to adjust the carrying amounts of inventories to the lower of cost and net realizable value.</p> <p>Net realizable value is based on estimated selling price in the ordinary course of business less the estimated</p>	<p>As part of our audit testing against closing inventories, we performed the following audit procedures in response to the assessed risk of material misstatements:</p> <ul style="list-style-type: none">• Evaluating the design and implementation of key inventory controls operated across the company, including those at a sample of, factory production house, warehouse;• Evaluating internal controls to monitor or keep track of inventory movement;• Comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories;• Reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year;• Reassessing reasonableness and adequacy of provision required to write down the cost of inventories recognized to net realizable value against slow moving, obsolete and damaged items to test both accuracy and valuation of reported amount.



Key Audit Matters	How our audit addressed the key audit matters
costs of completion and the estimated costs necessary to make the sale. See Note- 7.00 to the financial statements	
Carrying value (CV) of Property, Plant and Equipment	
<p>Property, plant and equipment (PPE) was recognized at carrying value aggregating to BDT 1,655,452,746 representing over 29% of total assets of the company as on 30 June 2022.</p> <p>Since PPE comprised a significant portion of the company's total assets, it also involves management judgment to determine estimated useful lives to charge depreciation. Besides, PPE is also subject to impairment when any possible indicators exist warranting their impairment review.</p> <p>See note no 4.00 to the financial statements</p>	<p>Our audit procedures performed during the audit to address the risks identified consist of the following:</p> <ul style="list-style-type: none">• Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation.• Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment.• Performing test of details against sampled population with supporting evidence as maintained by the company to test the accuracy, valuation of capitalized amount and ownership of the assets.• Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.



Key Audit Matters	How our audit addressed the key audit matters
Bank Loan	
<p>In the financial statements the company reported short term bank loans of BDT 2,507,834,178 at the reporting date.</p> <p>This element was considered as key audit matter because this external form of credit facilities availed by the company require fulfillment of several terms and conditions as mentioned in loan sanction letter issued by lending bank. Hence, there is potential risk that not all such terms and conditions are adequately disclosed in the financial statements.</p> <p>See note no 20.00 to the financial statements.</p>	<p>Our substantive audit procedures adopted during the audit includes the following test or details.</p> <ul style="list-style-type: none">➤ Inspecting relevant board minutes in support of bank loans sanctioned and reported during the year in the financial statements.➤ Testing the existence of outstanding balances with confirmation letter issued against the said loans by the company.➤ Recalculating and testing accuracy and completeness of finance costs recognized during the year with loan statements provided by banks.➤ Assessing the adequacy and appropriateness of disclosures made by the company for the loans availed in accordance with relevant IFRS.

Other Information:

Management is responsible for other information. The other information comprises all of the information in the Annual report other than the financial statements and our auditors' report thereon. The directors are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information we are required to report that fact. We have nothing to report in this regard.

Responsibilities of Management and Those Charged with Governance for the Financial Statements and Internal Controls:

Management is responsible for the preparation and fair presentation of the financial statements in accordance with IFRSs, the Companies Act 1994, the Securities and Exchange Rules 1987 and other applicable laws and regulations and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. The companies Act, 1994 requires the management to ensure effective internal audit, internal control and risk management function.





In preparing the financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern, and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Company's financial reporting process

Auditors' Responsibilities for the Audit of the Financial Statements:

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs, we exercised professional judgment and maintained professional skepticism throughout the audit. We also:

- Identified and assessed the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtained audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtained an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluated the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concluded on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluated the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.





We communicated with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identified during our audit.

We also provided those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determined those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. We described these matters in our auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determined that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Report on other Legal and Regulatory Requirements:

In accordance with the Companies Act 1994 and the Securities and Exchange Rules 1987, we also report the following:

- (a) we have obtained all the information and explanations which to the best of our knowledge and belief were necessary for the purposes of our audit and made due verification thereof;
- (b) in our opinion, proper books of account as required by law have been kept by the Company so far as it appeared from our examination of those books; and
- (c) the statements financial position, statement of profit or loss and other comprehensive income, of the company dealt with by the report are in agreement with the books of account and returns;
- (d) the expenditures incurred were for the purpose of company's business.

Place: Dhaka,

Dated: 01 NOV 2022

DVC: 2211010478 AS 289461

Ahmed Zaker & Co.
Chartered Accountants
(Z A Mridha, FCA)
Partner
Enroll No.: 478



SHEPHERD INDUSTRIES LIMITED

Statement of Financial Position

As on 30 June 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		30.06.2022	30.06.2021
ASSETS:			
Non-Current Assets		1,655,452,746	1,723,028,274
Property, Plant & Equipment	4.00	1,655,452,746	1,690,701,853
Capital Work-in-Progress	5.00	-	32,258,921
Intangible Asset	6.00	-	67,500
Current Assets		3,981,274,816	3,217,510,180
Inventories	7.00	1,895,131,101	1,971,118,192
Trade & other Receivables	8.00	1,794,413,891	1,093,418,455
Investment in FDR	9.00	20,000,000	-
Advance, Deposit & Prepayments	10.00	186,945,062	107,350,971
Cash and Cash Equivalents	11.00	84,784,762	45,622,562
		5,636,727,562	4,940,538,454
EQUITY AND LIABILITIES			
Shareholders' Equity		2,349,201,812	2,204,475,160
Share Capital	12.00	1,540,464,730	1,502,892,420
Revaluation Reserve	13.00	517,211,102	521,822,227
Retained Earnings	14.00	291,525,980	179,760,513
Non-Current Liabilities		132,879,374	134,096,806
Deferred Tax liabilities	15.00	132,879,374	134,096,806
Current Liabilities		3,154,646,376	2,601,966,488
Loan from Shareholders'	16.00	23,144,861	33,728,933
Current a/c with Related Entity	17.00	57,677,809	101,022,877
Trade & other Payables	18.00	367,352,029	236,879,758
Workers Profit Participation Fund (WPPF)	19.00	10,772,204	-
Short Term Bank Loan	20.00	2,507,834,178	2,071,421,288
Outstanding IPO Subscription	21.00	-	49,750
Unclaimed Dividend Liabilities	22.00	236,323	689,497
Dividend Payable	23.00	547,310	-
Liabilities for Expenses & Provisions	24.00	187,081,662	158,174,385
		5,636,727,562	4,940,538,454
Net Asset Value (NAV) Per Share	34.00	15.25	14.67

The annexed notes form an integral part of these financial statements.

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

Date: October 28, 2022

Place: Dhaka

DVC: 2211010478 AS289461

Ahmed Zaker & Co.
Chartered Accountants
(Z A Mridha, FCA)
Partner
Enroll No: 478



SHEPHERD INDUSTRIES LIMITED

Statement of Profit or Loss and Other Comprehensive Income
For the year ended June 30, 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		30.06.2022	30.06.2021
Revenue	25.00	3,824,605,841	2,347,787,239
Less: Cost of Sales	26.00	(3,366,824,055)	(2,274,825,151)
Gross Profit		457,781,786	72,962,088
Less: Operating Expenses		(79,104,302)	(71,436,198)
Selling & Distribution Expenses	29.00	(12,559,878)	(10,729,819)
Administrative Expenses	30.00	(66,544,424)	(60,706,379)
Profit from Operation		378,677,484	1,525,890
Foreign Currency Gain/(Loss)	27.00	7,940,092	411,412
Add: Other income	28.00	16,773,090	14,881,115
Less: Financial Expenses	31.00	(177,174,366)	(157,310,243)
Net Profit/ (Loss) before tax and WPPF		226,216,300	(140,491,826)
Workers Profit Participation Fund (WPPF)		(10,772,204)	-
Net Profit/ (Loss) before tax		215,444,096	(140,491,826)
Income Tax Expense:		(33,958,860)	(14,465,203)
Current Tax	32.00	(34,362,565)	(11,800,285)
Deferred Tax Income/(Expenses)	Annex-F	403,705	(2,664,918)
Net Profit/ (Loss) after Tax for the year		181,485,236	(154,957,029)
Earnings Per share (EPS)	33.00	1.18	(1.03)

The annexed notes form an integral part of these financial statements.


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Date: October 28, 2022

Place: Dhaka

DVC: 2211010478AS289461


Ahmed Zaker & Co.
Chartered Accountants
(Z A Mridha, FCA)
Partner
Enroll No: 478



SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity
For the year ended June 30, 2022

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: Stock Dividend	37,572,310	-	(37,572,310)	-
Less: Depreciation on revaluation transfer to retained earnings	-	(5,424,852)	5,424,852	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	813,727	-	813,727
Add: Net profit/(loss) for the year	-	-	181,485,236	181,485,236
Closing balance on 30 June 2022	1,540,464,730	517,211,102	291,525,980	2,349,201,812

SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity
For the year ended June 30, 2021

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening balance as on 01-07-2020	1,502,892,420	526,945,698	343,718,852	2,373,556,970
Less: Cash Dividend	-	-	(15,028,924)	(15,028,924)
Less: Depreciation on revaluation transfer to retained earnings	-	(6,027,614)	6,027,614	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	904,143	-	904,143
Add: Net profit/(loss) for the year	-	-	(154,957,029)	(154,957,029)
Closing balance on 30 June 2021	1,502,892,420	521,822,227	179,760,513	2,204,475,160

The annexed notes form an integral part of these financial statements.


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Date: October 28, 2022
Place: Dhaka





SHEPHERD INDUSTRIES LIMITED

Statement of Cash Flows
For the year ended June 30, 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		30.06.2022	30.06.2021
A. Cash Flows from Operating Activities			
Received from customers and others	35.00	3,204,898,773	2,506,509,618
Payment to Creditors, Suppliers, Employees and Others	36.00	(3,285,647,586)	(2,575,176,840)
Cash inflow/(outflow) from operation		(80,748,813)	(68,667,222)
Income Tax Paid	37.00	(18,210,212)	(16,366,263)
Financial Expenses		(177,174,366)	(157,310,243)
Net cash used in Operating Activities	39.00	(276,133,391)	(242,343,728)
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipments		(10,528,913)	(119,968,077)
Payment for Capital Work-in-Progress		-	64,576,828
Investment on FDR		(20,000,000)	9,720,250
Net cash used in Investing Activities		(30,528,913)	(45,670,999)
C. Cash Flow from Financing Activities			
Loan from Shareholders		(10,584,072)	-
Current a/c with Related Entity		(43,345,068)	(14,249,518)
Outstanding IPO Subscription		(49,750)	(15,000)
Obligation under Finance Lease Received/(Paid)-Net		-	(291,979)
Unclaimed Dividend Account		(453,174)	-
Short Term Loan Received/(Paid)-Net		436,412,890	307,183,540
Dividend Paid		(37,025,001)	(14,705,971)
Net cash used in by Financing Activities		344,955,825	277,921,072
D. Net Increase/(Decrease) in cash and Cash Equivalent		38,293,521	(10,093,655)
E. Cash & Cash Equivalent at beginning at the year		45,622,562	55,716,386
F. Unrealized Foreign Exchange Gain/(Loss)		868,679	(169)
G. Cash & Cash Equivalent at the end of the year		84,784,762	45,622,562
Net Operating Cash Flows Per Share (NOCFPS)	38.00	(1.79)	(1.61)

The annexed notes form an integral part of these financial statements.


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Date: October 28, 2022
Place: Dhaka



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 June 30, 2022;
- Statement of Profit or Loss and other Comprehensive Income for the year ended June 30, 2022;
- Statement of Change in Equity for the year ended June 30, 2022;
- Statement of Cash Flows for the year ended June 30, 2022;
- Accounting Policies and explanatory notes to the Financial Statements for the year ended June 30, 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 twelve months from July 01, 2021 to June 30, 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 Standards	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.

The Board of Directors of the company in its Board Meeting held at its corporate office on October 28, 2022 at 4.00 p.m. has recommended 10% Cash dividend to the General Public Shareholder Other than Sponsors and Directors for the year ended June 30, 2022.

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 # 41.2.

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.



4.00 Property, Plant & Equipment

A. Cost

	Amount in Taka 30.06.2022	Amount in Taka 30.06.2021
Opening balance	2,540,466,758	2,471,747,830
Add: Addition during the Period	49,287,834	89,519,574
Less: Disposal made during the Period	-	(20,800,646)
	2,589,754,592	2,540,466,758

B. Accumulated Depreciation

Opening balance	849,764,905	781,174,770
Add: Addition during the Period	84,536,941	81,736,861
Less : Adjustments made during the period	-	(13,146,726)
Accumulated Depreciation	934,301,846	849,764,905

Written Down Value (A - B)

	1,655,452,746	1,690,701,853
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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	2,497,577
Plant & Machineries	6,238,102	104,806,353
	38,497,023	107,303,930
Less: Transfer to Property, Plant & Equipments	38,497,023	75,045,009
	-	32,258,921

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	157,500
Less: Write off during the year @ 20%	(67,500)	(90,000)
Written Down Value	-	67,500

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

A detailed schedule on Intangible Assets has been given in Annexure - B

7.00 Inventories

Raw Materials	1,565,406,001	1,457,904,719
Dyes & Chemical	239,563,526	286,298,543
Work-in-Process	14,611,874	59,604,434
Finished Goods	64,103,580	152,854,824
Packing Materials	4,131,423	6,548,721
Stores & Spares	7,314,697	7,906,951
	1,895,131,101	1,971,118,192

Details has been shown in Annexure-C

8.00 Trade & other Receivables

This has been arrived as under;

Accounts Receivable	1,790,529,820	1,091,333,057
Other Receivable (Rent)	3,884,071	2,085,398
	1,794,413,891	1,093,418,455

A detailed schedule of Accounts and Other Receivables is given in **Annexure - D**

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	1,790,529,820	1,091,333,057
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security	3,884,071	2,085,398
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

Amount in Taka	Amount in Taka
30.06.2022	30.06.2021

3,560,097 1,794,440

The aging of trade and other receivables is as follows:

Ageing Schedule:	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	1,272,789,161	962,036	1,273,751,197	563,334,848
Three to Six Months	480,390,241	525,021	480,915,262	414,943,380
More than Six Months	37,350,418	2,397,014	39,747,432	115,140,227
	1,790,529,820	3,884,071	1,794,413,891	1,093,418,455

9.00 Investment

This has been arrived as under;
Investment in FDR

20,000,000	-
20,000,000	-

10.00 Advance, Deposits & Prepayments

The Break-up of the Amount is given below:

Advances

Deposits

163,739,540	82,902,754
23,205,522	24,448,217
186,945,062	107,350,971

A detailed schedule of advance, deposit & prepayment is shown in **Annexure -E**

11.00 Cash and Cash Equivalents

The Break-up of the Amount is given below:

Cash in Hand

Cash at Banks

(Note -11.01)

213,461	275,231
84,571,301	45,347,331
84,784,762	45,622,562

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	4,655
45,201,499	20,674,160
1,276,979	360,974
2,803,379	227,178
13,849	129,566
9,685,684	791,022
231,225	325,712
552,797	-
2,198	2,888
46,082	38,199
115	296,767
7,644	4,735
2,006,681	2,732,850
13,809	63,906
54,253	49,231
4,886	5,067
43,034	-
185,255	168,108
5,735	5,204
1,377,388	372,298
5,352,184	1,621,995
4,655	-
15,692,007	17,467,708
3,855	3,160
1,258	1,948
84,571,301	45,347,331





12.00 Share Capital

Authorized Capital:

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

Amount in Taka	Amount in Taka
30.06.2022	30.06.2021

1,900,000,000

1,900,000,000

Paid up Capital:

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

1,540,464,730

1,502,892,420

Particulars	Amount in Taka	Amount in Taka
154,046,473 Ordinary Shares @ Tk. 10 each fully paid up in cash	1,540,464,730	1,502,892,420
154,046,473 Ordinary Shares	1,540,464,730	1,502,892,420

History of Share Capital

Allotment	Date of Allotment	Consideration in Cash	Bonus	Total	Cumulative Paid-up Capital
Subscription	01-08-00	60,600	-	60,600	606,000
Fresh Issue	01-07-02	7,939,400	-	7,939,400	79,394,000
Fresh Issue	12-11-11	857,400	-	857,400	8,574,000
Fresh Issue	01-04-15	10,262,000	-	10,262,000	102,620,000
Fresh Issue	14-02-16	85,086,586	-	85,086,586	850,865,860
IPO Issued	21-11-17	-	20,000,000	20,000,000	200,000,000
Bonus Issue	21-11-17	-	12,420,598	12,420,598	124,205,980
Bonus Issue	26-12-19	-	13,662,658	13,662,658	136,626,580
Bonus Issue	23-12-21	-	3,757,231	3,757,231	37,572,310
Total		104,205,986	49,840,487	154,046,473	1,540,464,730

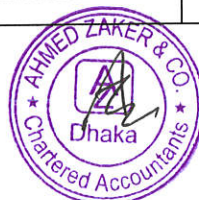
The present shareholding position of the different share holders are as follows:

Particulars	No of Share	Value per Share	Amount	% of Holding
Sponsors/Directors	79,303,902	10.00	793,039,020	51.48%
Foreign	14,541,268	10.00	145,412,680	9.44%
Institution	35,872,467	10.00	358,724,670	23.29%
General Public	24,328,836	10.00	243,288,360	15.79%
	154,046,473		1,540,464,730	100.00%

The company raised paid capital of from Tk.1,042,059,860 to Tk. 1,242,059,860 by issuing 2,00,00,000 ordinary shares at Tk.10 each through initial public offering with due permission from Bangladesh Securities and Exchange Commission vide letter dated 8 December 2016 and listed with Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd from 25 February 2017 and 27 February 2017 respectively.

Pattern of Shareholding and No. of Shareholding as on 30 June 2022

Share Holding Range	Number of Share Holders	No. of Share	Percentage of Share Holding
Up to 499 Shares	1210	160,094	0.10%
500 to 5000 Shares	1742	2,916,253	1.89%
5001 to 10000 Shares	276	2,061,496	1.34%
10001 to 20000 Shares	197	2,912,543	1.89%
20001 to 30000 Shares	94	2,301,721	1.49%
30001 to 40000 Shares	36	1,275,372	0.83%
40001 to 50000 Shares	27	1,240,420	0.81%
50001 to 100000 Shares	71	4,977,439	3.23%
100001 to 1000000 Shares	71	17,963,322	11.66%
1000001 to Above Shares	19	118,237,813	76.75%
Total	3743	154,046,473	100.00%



13.00 Revaluation Reserve

This has been arrived as under;

Opening Balance

Less: Depreciation on revaluation transferred to retained earnings

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

Amount in Taka	Amount in Taka
30.06.2022	30.06.2021
521,822,227	526,945,698
(5,424,852)	(6,027,614)
813,727	904,143
517,211,102	521,822,227

14.00 Retained Earnings

This has been arrived as under;

Opening balance

Less: Stock Dividend

Less: Cash Dividend

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

Add: Depreciation transferred from revaluation reserve

179,760,513	343,718,852
(37,572,310)	-
(37,572,311)	(15,028,924)
181,485,236	(154,957,029)
5,424,852	6,027,614
291,525,980	179,760,513

15.00 Deferred Tax liabilities

This has been arrived as under;

Opening Balance

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

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

134,096,806	132,336,031
(403,705)	2,664,918
(813,727)	(904,143)
132,879,374	134,096,806

 The details have been shown in **Annexure-F**
16.00 Loan from Shareholders'
23,144,861 **33,728,933**

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.

39,854,104	40,890,572
13,423,705	60,132,305
4,400,000	-
57,677,809	101,022,877

This amount represents the balance of inter company transaction under the common management.

18.00 Trade & Other Payables

This has been arrived as under;

Trade Payable

Other Payable

344,324,200	198,657,854
23,027,829	38,221,904
367,352,029	236,879,758

Ageing Schedule:	Trade Payable	Other Payable	Total	Total
Within Three Months	300,677,904	15,286,683	315,964,587	168,607,831
Three months to six months	42,823,756	1,176,096	43,999,852	44,771,927
More than six months	822,540	6,565,050	7,387,590	23,500,000
	344,324,200	23,027,829	367,352,029	236,879,758

We have received confirmation BDT 200,891,499 from creditors out of BDT 367,352,029 and the rest of balance yet to be confirmed.

 The details have been shown in **Annexure-G**
19.00 Workers Profit Participation Fund

Opening Balance

Add: Addition during the year

Less: Payment during the year

Cloasing Balance

-	-
10,772,204	-
10,772,204	-
-	-
10,772,204	-



20.00 Short Term Bank Loan

This consist of the following:

		Amount in Taka 30.06.2022	Amount in Taka 30.06.2021
Demand Loan	IFIC Bank Limited	-	78,067,669
LDBP Loan	Eastern Bank Ltd	138,214,513	52,739,749
LDBP Loan	IFIC Bank Limited	294,506,545	90,126,000
LDBP Loan	Southeast Bank Limited	480,850,422	256,638,974
Time Loan	Southeast Bank Limited	56,205,306	70,796,841
Term Loan	IFIC Bank Limited	103,612,745	139,655,604
Force Loan	IFIC Bank Limited	-	100,545,227
EDF Loan	Southeast Bank Limited	1,144,792,900	760,920,440
SOD - IFIC Bank	IFIC Bank Limited	35,308,606	50,482,903
SOD-Southeast Bank	Southeast Bank Limited	81,790,540	82,944,141
Loan Against Trust Receipts	Southeast Bank Limited	172,552,601	388,503,740
		2,507,834,178	2,071,421,288

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%~11.00%
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.

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)

IFIC A/C # 1002-063136-052 (GBP A/c)

45,500	45,500
4,250	4,250
49,750	49,750
(49,750)	-
-	49,750

Less : Unclaimed IPO subscription transfer to CMSF as per BSEC notification

22.00 Unclaimed Dividend Liabilities

Opening Balance	689,497	366,544
Declared Cash Dividend for the year	-	15,028,924
Unclaimed Dividend Account	689,497	15,395,468
Cash Dividend Paid during the year	(104,604)	(14,705,971)
Unclaimed Dividend transfer to CMSF as per BSEC notification	(348,570)	-
Closing Balance	236,323	689,497
Year:	Number of Share Holders	
2017-18	278	-
2019-20	512	366,544
		322,953
Closing Balance		689,497

The details have been shown in Annexure-H





23.00 Dividend Payable (For the year 2020-2021)

Less : Payment during the year
Dividend
TDS Against Cash Dividend paid during the year
Closing Balance

The details have been shown in **Annexure-H**

Amount in Taka	Amount in Taka
30.06.2022	30.06.2021
37,572,311	-
(29,959,810)	-
7,612,501	-
(7,065,191)	-
547,310	-

24.00 Liabilities for Expenses & provisions

This consist of the following;

Salary & Allowance-Payable
Tax Deduction at Source
Gas, Electric Bill & Internet Bill Payable
Audit & Professional Fees Payable
Employees CPF Payable
Provision for Employees' Gratuity Fund
Provision for Income Tax

(Note-24.01)

17,342,949	14,622,450
19,023,832	15,252,716
25,031,696	19,131,599
402,500	402,500
1,113,961	989,492
58,402,429	47,138,998
65,764,295	60,636,630
187,081,662	158,174,385

24.01 Provision for Income Tax

Opening Balance
Add: Provided during the year/period

Less: Paid during the year/Period
Less: Adjusted during the year/period

60,636,630	53,007,444
34,362,565	11,800,285
94,999,195	64,807,729
(2,062,599)	(4,171,099)
(27,172,301)	-
65,764,295	60,636,630



25 Revenue

Export Sales

26 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

26.01 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

26.02 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

Amount in Taka	Amount in Taka
01.07.2021	01.07.2020
To	To
30.06.2022	30.06.2021

3,824,605,841	2,347,787,239
3,824,605,841	2,347,787,239

59,604,434	68,597,406
2,753,210,888	1,864,054,865
479,869,363	414,734,292
(14,611,874)	(59,604,434)
3,278,072,811	2,287,782,129
152,854,824	139,897,846
3,430,927,635	2,427,679,975
(64,103,580)	(152,854,824)
3,366,824,055	2,274,825,151

1,750,751,983	1,538,979,108
1,457,904,719	1,265,830,207
286,298,543	267,685,540
6,548,721	5,463,361
2,811,559,855	2,075,827,740
2,324,791,406	1,730,443,275
403,498,501	283,734,774
32,615,426	24,410,257
20,607,260	14,843,464
6,719,239	3,754,925
23,328,023	18,641,045
4,562,311,838	3,614,806,848
1,809,100,950	1,750,751,983
1,565,406,001	1,457,904,719
239,563,526	286,298,543
4,131,423	6,548,721
2,753,210,888	1,864,054,865

65,700	64,800
1,057,610	920,925
8,080,977	4,399,927
3,220,749	2,923,254
33,335	27,675
77,494,290	74,106,079
14,388,419	6,589,132
41,390	171,058
290,145	272,761
164,330	284,725
2,839,780	2,948,613
125,410,709	135,984,009
167,540	79,608
3,706,299	2,368,783
3,838,727	3,576,448
2,324,691	1,310,072
240,752	324,169
322,779	386,281
821,422	1,140,873
31,228,796	16,906,991
1,057,455	1,207,778
5,634,586	3,179,356
187,247	1,278,885
880,703	528,983
55,900	36,005
196,131,766	153,582,137
183,266	134,965
479,869,363	414,734,292



- 27 **Foreign Currency Gain/(Loss)**
Realized Foreign Exchange Gain/(Loss)
Unrealized Foreign Exchange Gain/(Loss)

Amount in Taka	Amount in Taka
01.07.2021	01.07.2020
To	To
30.06.2022	30.06.2021
(21,765,953)	411,581
29,706,045	(169)
7,940,092	411,412

28 **Other Income:**

This consist of the followings;
Land and House Rent
Interest Received from IPO Bank A/C
FDR Interest
Profit/(Loss) on Sale of Fixed Assets
Sundry Income

13,226,363	14,501,725
957	1,499
-	112,490
-	(3,628,920)
3,545,770	3,894,321
16,773,090	14,881,115

29 **Selling & Distribution Expenses**

This consist of the followings;
Salary and Allowances
Travelling & Conveyance
Stationeries
Mobile Bill
Contribution to Gratuity Fund
Contribution to Provident Fund

9,662,222	9,110,217
508,405	148,802
4,679	-
100,945	99,640
1,639,002	761,859
644,625	609,301
12,559,878	10,729,819

30 **Administrative Expenses**

This has been arrived as under;
Advertising Expenses
Amortization of Intangible Assets
Audit Fees
AGM Expenses
Professional Fees
Automobile Expenses
Contribution to Gratuity Fund
Contribution to Provident Fund
Depreciation-Administrative
Electricity Bill
Employees' Group Insurance
Forms, Stamps, Documents etc.
Gas Bill
Insurance-Motor
Internet Expenses
Licence & Renewal Fees
Director,s Remuneration
Office Maintenance Expenses
Papers & Periodicals
Postage & Courier
Printing & Photocopy
Salary & Allowances
Satellite Cable Rent
Stationeries
Sundry Expenses
Telephone & Mobile Expenses
Tiffin, Refreshment & Entertainment
Training Expenses
Travelling & Conveyance
Water Bill

478,049	239,153
67,500	90,000
402,500	402,500
523,000	385,610
1,386,583	1,141,775
7,213,268	6,044,864
2,296,903	1,258,371
895,941	931,879
7,042,651	7,630,782
1,086,104	1,240,495
824,164	517,031
1,083,382	688,941
61,900	108,673
190,831	240,986
377,732	361,275
4,208,999	4,201,398
1,400,250	1,375,380
606,318	398,259
9,795	20,268
105,114	75,765
338,602	129,072
28,251,144	28,633,093
4,950	1,800
348,059	373,905
5,163,944	2,360,495
427,420	373,823
695,996	522,696
-	-
863,940	662,592
189,385	295,498
66,544,424	60,706,379

31 **Financial Expenses**

This consist of the followings;
Bank Charges & Commission
Bank Charges on Proceeds Realization
Interest on Short Term Loan
Interest on Obligation under Finance Lease

43,153,002	17,949,165
7,218,805	7,660,633
126,802,559	131,690,417
-	10,028
177,174,366	157,310,243



32 Current tax:

Minimum Tax
Regular Tax
Higher One

A) Minimum Tax

Turnover
Other income

Minimum Tax on turnover & other income
Deducted Tax at source
Higher One

B) Regular Tax

The above balance is made up as follows:

Income tax on business income (Note-32.01)
Income tax on other income (Note-32.02)

Total

32.01 Income tax on business income:

Profit before tax
Add: Accounting depreciation
Add: Contribution to Employees' Gratuity Fund
Less: Tax depreciation
Less: Payment to Employees' Gratuity Fund
Less: Other income
Taxable business income
Tax rate
Income tax on business income

32.02 Income tax on other income:

Other Income
Tax rate
Income tax on other income

33 Basic & Diluted Earning Per share

Net profit after tax attributable to ordinary shareholders of the company
Weighted average number of share

Earnings Per Share (Basic)

Adjustment Earnings per share

Net profit after tax attributable to ordinary shareholders of the company
Weighted average number of share (Note-33.01)
Basic EPS for the year

Earnings Per Share (Diluted)

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

Disclosur

(b) During the year sales increased by Tk. 147.68 crore with compared to corresponding previous period resulting in higher net profit for which earnings per share (EPS) increased in Tk. 2.21.

33.01 Weighted average number of share

Particulars	Number of share	Number of share
154,046,473 No. of Ordinary Shares for 365 days	154,046,473	150,289,242
	154,046,473	150,289,242

34 Net Assets Value per Share

Net asset value per share has been calculated as under;

Total Assets
Less: Outside liability
Non-Current Liability
Current Liability

Net Asset Value

Shares outstanding at the end on the year

Net Asset Value per share

Disclosure

(a) The major reason for increased in Net Asset Value per share by Tk. 0.58 per share was due to net profit made during the period amounting Tk. 18.15 crore.



35 Received from Customers & Others

Revenue during the year
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable
Other Income
Opening Accounts & Other Receivable
Closing Accounts & Other Receivable

Amount in Taka	Amount in Taka
01.07.2021	01.07.2020
To	To
30.06.2022	30.06.2021
3,824,605,841	2,347,787,239
64,515,278	(8,601,863)
16,773,090	14,881,115
1,093,418,455	1,245,861,582
(1,794,413,891)	(1,093,418,455)
3,204,898,773	2,506,509,618

36 Payment to Creditors, Suppliers, Employees and Others

Cost of goods Sold
Selling & Distribution Expenses
Administrative Expenses
Adjustment for Depreciation
Adjustment for Write off of Intangible Assets
(Increase)/Decrease in Inventory
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance
Increase/(Decrease) in Trade and Other Payables
Increase/(Decrease) in Liabilities for Expenses
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable

(3,366,824,055)	(2,274,825,151)
(12,559,878)	(10,729,819)
(66,544,424)	(60,706,379)
84,536,941	81,736,861
67,500	90,000
75,987,091	(215,810,784)
(90,618,779)	20,992,011
123,972,271	(116,784,879)
23,779,612	(8,152,144)
(57,443,865)	9,013,444
(3,285,647,586)	(2,575,176,840)

37 Income Tax Paid

Opening Advance Income Tax
Closing Advance Income Tax
Closing Income Tax Provision
Opening Income Tax Provision
Current Tax during the period

45,279,879	33,084,715
(34,255,191)	(45,279,879)
65,764,295	60,636,630
(60,636,630)	(53,007,444)
(34,362,565)	(11,800,285)
(18,210,212)	(16,366,263)

38 Net operating cash flow per share (NOCFPS)

Net cash from operating activities
Number of shares outstanding

(276,133,391)	(242,343,728)
154,046,473	150,289,242

NOCFPS

(1.79)	(1.61)
--------	--------

Disclosure

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

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

Net Profit/(Loss) before tax
Opening Accounts & Other Receivable
Closing Accounts & Other Receivable
Adjustment for Depreciation
Adjustment for Write off of Intangible Assets
(Increase)/Decrease in Inventory
(Increase)/Decrease Advance Deposits
Increase/(Decrease) in Trade and Other Payables
Increase/(Decrease) in Liabilities for Expenses
Income Tax Paid
Foreign Currency gain loss arising for cash and cash equivalents

226,216,300	(140,491,826)
1,093,418,455	1,245,861,582
(1,794,413,891)	(1,093,418,455)
84,536,941	81,736,861
67,500	90,000
75,987,091	(215,810,784)
(90,618,779)	20,992,011
123,972,271	(116,784,879)
23,779,612	(8,152,144)
(18,210,212)	(16,366,263)
(868,679)	169
(276,133,391)	(242,343,728)



Amount in Taka	Amount in Taka
01.07.2021	01.07.2020
To	To
30.06.2022	30.06.2021

40 Additional disclosure

(a) The major reason for increased in Net Asset Value per share by Tk. 0.58 per share was due to net profit made during the period amounting Tk. 18.15 crore.

(b) During the year sales increased by Tk. 147.68 crore with compared to corresponding previous period resulting in higher net profit for which earnings per share (EPS) increased in Tk. 2.21.

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

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

41.1 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.

41.2 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 30.06.2022 are as follows:

Name of Related Party	Common Management	Nature of Transaction	Opening Balance as on July, 01, 2021 Dr./ (Cr.)	Transaction during the year Dr./ (Cr.)	Closing Balance as on June, 30, 2022 Dr./ (Cr.)
Shepherd Textile (BD.) Limited	"	Office & Land Rent	172,282	-	172,282
Taiwan Food & Processing Ind. Ltd.	"	Office & Land Rent	559,113	77,507	636,620
Shepherd Fancy Yarn Ltd	"	Office & Land Rent	700,678	1,209,018	1,909,696
Shepherd Jeans Ltd.	"	Office & Land Rent	362,367	479,132	841,499
Taiwan Food & Processing Ind. Ltd.	"	Received as Loan	-	(4,400,000)	(4,400,000)
Shepherd Textile (BD.) Limited	"	Received as Loan	(40,890,572)	1,036,468	(39,854,104)
Shepherd Jeans Ltd.	"	Received as Loan	(60,132,305)	46,708,600	(13,423,705)
Shepherd Jeans Ltd.	"	Trading	-	37,418,988	37,418,988
Shepherd Fancy Yarn Ltd	"	Trading	-	1,603,277	1,603,277
Kao Wen Fu	Managing Director	Loan from Shareholder's	(10,554,794)	10,554,794	-
Ever Priority Ltd.	Director	"	(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	"	(29,278)	29,278	-

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	01.07.2021 to 30.06.2022	01.07.2020 to 30.06.2021
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	1,400,250	1,375,380
(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)	(i) Pensions	-	-
	(ii) Gratuities	683,051	740,200
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	854,809	900,696
(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	17,172,539	16,952,662
(b) Post-employee benefits	1,537,860	1,640,896
(c) Other long term benefits	-	-
(d) termination benefits and	-	-
(e) share- based payment	-	-
Total	18,710,399	18,593,558

Amount in Taka	Amount in Taka
01.07.2021	01.07.2020
To	To
30.06.2022	30.06.2021

41.3 Production capacity and utilization:

As per the nature of the industry, production quantity of dyeing varies with the course of year produce on the basis of production design as per market demand. Therefore, installed capacity in terms of multiple and frequently changeable product mix is not constant factor. During the period under review, actual production, the installed capacity in terms of the counts produced and the utilization rate in appended below;

Description	Installed Capacity	Actual Production
Different Count of Yarn Dyeing (2021-2022)	80,000 Lbs/Day	69,397 Lbs/Day
Different Count of Yarn Dyeing (2020-2021)	80,000 Lbs/Day	49,461 Lbs/Day

41.4 Value of Import at CIF basis:

During the period from July 01, 2021 to June 30, 2022 total value of import in respect of raw yarn, dyes & chemical, spare parts and machineries stands at equivalent 30.54 Millions USD on CIF basis. Details are given below:

Particulars	Amount in Taka	Amount in Taka
Raw Yarn	2,324,791,406	1,730,443,275
Dyes & Chemicals	329,330,810	305,522,004
Spare Parts	1,193,194	-
Machineries	3,866,010	3,866,010
Total:	2,659,181,420	2,039,831,289

41.5 Percentage of Materials consumed to the total consumption

Material consumed

	30.06.2022		30.06.2021	
	Amount in Taka	Percentage	Amount in Taka	Percentage (%)
Raw Materials	2,217,290,124	82.04%	1,538,368,763	84.21%
Dyes & Chemicals	450,233,518	16.66%	265,121,771	14.51%
Packing Materials	35,032,724	1.30%	23,324,897	1.28%
	2,702,556,366	100%	1,826,815,431	100%

41.6 Payment in foreign currency:

	30.06.2022	30.06.2021
	Amount in USD	Amount in USD
Raw Yarn	25,951,770	22,069,806
Dyes & Chemicals	3,213,526	2,548,504
Machineries, Tools & Equipments	1,190,113	39,700

41.7 Export Sales on FOB Basis

	30.06.2022	30.06.2021
	Amount in USD	Amount in USD
Export	\$ 44,448,639.93	\$ 27,678,083.01

42 Number of Employees

All the employees receive salary/wages in excess of Tk. 5,300 per month.

Number of permanent staff	313
Number of permanent workers	743
Number of temporary staff/worker	-
Total:	1056



SHEPHERD INDUSTRIES LIMITED

Schedule of Property, Plant & Equipment
as on 30 June 2022

Particulars	Cost			Depreciation					Amount in Taka	
	Opening Balance as on 01-07-21	Addition	Disposal/Adj ustment	Closing Balance as on 30- 06-22	Rate (%)	Opening Balance as on 01-07-21	Charged during the year	Disposal/Adj ustment	Closing Balance as on 30-06-22	Written Down Value as on 30- 06-22
	1	2	3	4=(1+2-3)	5	6	7=(4-6)*5	8	9=(6+7-8)	10=4-9
Building - Factory	318,806,757	5,157,535	-	323,964,292	10%	121,142,396	19,960,886	-	141,103,282	182,861,010
Land & Land Development	325,963,551	-	-	325,963,551	0%	-	-	-	-	325,963,551
Plant & Machinery	867,473,383	39,222,903	-	906,696,286	10%	449,257,015	44,036,447	-	493,293,462	413,402,824
ETP	73,844,334	-	-	73,844,334	15%	52,822,722	3,153,242	-	55,975,964	17,868,370
Electric Equipment & Line Installation	47,935,616	801,628	-	48,737,244	10%	28,181,422	2,028,740	-	30,210,162	18,527,082
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,062,176	83,142	-	1,145,318	748,276
Tools & Equipments	27,088,398	2,748,035	-	29,836,433	20%	15,148,650	2,663,651	-	17,812,301	12,024,132
Gas Line Installation	6,755,553	-	-	6,755,553	10%	5,322,257	143,330	-	5,465,587	1,289,966
Building - Head Office	89,296,316	-	-	89,296,316	5%	28,678,753	3,030,878	-	31,709,631	57,586,685
Office Equipment	16,403,611	1,131,311	-	17,534,922	10%	10,264,732	666,698	-	10,931,430	6,603,492
Air Conditioner & Electric Appliance	4,427,436	65,270	-	4,492,706	10%	1,649,767	283,740	-	1,933,507	2,559,199
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,216,595	86,935	-	1,303,530	782,418
Furniture & Fixture	6,439,694	149,152	-	6,588,846	10%	3,432,256	307,677	-	3,739,933	2,848,913
Office Decoration	2,879,388	-	-	2,879,388	10%	1,689,878	118,951	-	1,808,829	1,070,559
Car & Vehicles	38,790,723	-	-	38,790,723	15%	22,700,122	2,413,590	-	25,113,712	13,677,011
Telephone Equipments	3,951,712	12,000	-	3,963,712	10%	2,619,856	134,182	-	2,754,038	1,209,674
Sub Total	1,834,036,014	49,287,834	-	1,883,323,848		745,188,597	79,112,089	-	824,300,686	1,059,023,162
REVALUATION PART										
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	104,576,308	5,424,852	-	110,001,160	48,823,670
Sub Total	706,430,744	-	-	706,430,744		104,576,308	5,424,852	-	110,001,160	596,429,584
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
Total as on 30.06.2021	2,471,747,830	89,519,574	20,800,646	2,540,466,758		781,174,770	81,736,861	13,146,726	849,764,905	1,690,701,853

Factory Overhead Exp	77,494,290
Administrative Exp	7,042,651



SHEPHERD INDUSTRIES LIMITED
Schedule of Property, Plant & Equipment
As on 30 June 2021

Annexure-A

Particulars	Cost				Depreciation				Amount in Taka	
	Opening Balance as on 01-07-2020	Addition	Disposal/ Adjustment	Closing Balance as on 06-2021	Rate (%)	Opening Balance as on 01-07-2020	Charged during the year	Disposal/ Adjustment	Closing Balance as on 30-06-2021	Written Down Value as on 30-06-2021
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8)	10=4-9
Building - Factory	315,794,292	3,012,465	-	318,806,757	10%	99,387,148	21,755,248	-	121,142,396	197,664,361
Land & Land Development	320,411,322	5,552,229	-	325,963,551	0%	-	-	-	-	325,963,551
Plant & Machinery	812,859,433	75,365,596	20,751,646	867,473,383	10%	424,743,172	37,643,718	13,129,875	449,257,015	418,216,368
ETP	73,844,334	-	-	73,844,334	15%	49,113,026	3,709,696	-	52,822,722	21,021,612
Electric Equipment & Line Installation	46,294,042	1,641,574	-	47,935,616	10%	26,034,531	2,146,891	-	28,181,422	19,754,194
Fire Fighting Equipment	1,883,794	9,800	-	1,893,594	10%	970,704	91,472	-	1,062,176	831,418
Tools & Equipments	24,574,960	2,513,438	-	27,088,398	20%	12,576,465	2,572,185	-	15,148,650	11,939,748
Gas Line Installation	6,755,553	-	-	6,755,553	10%	5,163,002	159,255	-	5,322,257	1,433,296
Building - Head Office	88,993,500	302,816	-	89,296,316	5%	25,502,964	3,175,789	-	28,678,753	60,617,563
Office Equipment	16,032,822	419,789	49,000	16,403,611	10%	9,631,110	650,473	16,851	10,264,732	6,138,879
Air Conditioner & Electric Appliance	3,812,351	615,085	-	4,427,436	10%	1,388,753	261,014	-	1,649,767	2,777,669
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,120,000	96,595	-	1,216,595	869,353
Furniture & Fixture	6,352,912	86,782	-	6,439,694	10%	3,105,015	327,241	-	3,432,256	3,007,438
Office Decoration	2,879,388	-	-	2,879,388	10%	1,557,710	132,168	-	1,689,878	1,189,510
Car & Vehicles	38,790,723	-	-	38,790,723	15%	19,860,604	2,839,518	-	22,700,122	16,090,601
Telephone Equipments	3,951,712	-	-	3,951,712	10%	2,471,872	147,984	-	2,619,856	1,331,856
Sub Total	1,765,317,086	89,519,574	20,800,646	1,834,036,014		682,626,076	75,709,247	13,146,726	745,188,597	1,088,847,417

REVALUATION PART										
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	98,548,694	6,027,614	-	104,576,308	54,248,522
Sub Total	706,430,744	-	-	706,430,744		98,548,694	6,027,614	-	104,576,308	601,854,436
Total as on 30.06.2021	2,471,747,830	89,519,574	20,800,646	2,540,466,758		781,174,770	81,736,861	13,146,726	849,764,905	1,690,701,853
Total as on 30.06.2020	2,243,833,405	227,914,425	-	2,471,747,830		710,951,464	70,223,306	-	781,174,770	1,690,573,060

Factory Overhead Exp	74,106,079
Administrative Exp	7,630,782



SHEPHERD INDUSTRIES LIMITED

Annexure-B

Schedule of Intangible Asset
as on 30 June 2022

Particulars	Cost			Depreciation			Written Down Value as on 30-06-22
	Opening Balance as on 01-07-21	Addition	Closing Balance as on 30-06-22	Rate (%)	Opening Balance as on 01-07-21	Charged during the year	Closing Balance as on 30-06-22
Software & Software Development	450,000	-	450,000	20%	382,500	67,500	450,000
Total as on 30.06.2021	450,000	-	450,000			67,500	450,000
							-
							-



Annexure-C

SHEPHERD INDUSTRIES LIMITED
Schedule of Closing Inventory
As on 30 June 2022

Name of Items	30.06.2022			30.06.2021		
	Qty in Lbs/Kg	Average Rate	Total Tk	Qty in Lbs/Kg	Average Rate	Total Tk
A) RAW MATERIALS:						
Raw Yarn	9,266,718	168.93	1,565,406,001	12,245,863	119.05	1,457,904,719
B) DYES & CHEMICALS:						
Dyes	116,030	1,047.16	121,501,868	196,442	878.25	172,525,482
Chemicals	900,560	131.10	118,061,658	822,357	138.35	113,773,061
	1,016,590	235.65	239,563,526	1,018,799	281.02	286,298,543
C) Work in Process:						
	103,902	140.63	14,611,874	432,718	137.74	59,604,434
D) Finished Goods:						
Dyed Yarn	353,192	181.50	64,103,580	860,151	177.71	152,854,824
E) Packing Materials						
			4,131,423			6,548,721
F) Store & Spares						
			7,314,697			7,906,951
Grand total (A+B+C+D+E+F):			1,895,131,101			1,971,118,192





Annexure-D

SHEPHERD INDUSTRIES LIMITED
Schedule of Accounts & Other Receivables
as on June 30, 2022

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
Trade Receivable			
1	Ajax Sweater Ltd	7,343,245	-
2	Alien Apparels Ltd	8,069,653	-
3	Ananta Huaxiang Ltd	-	811,137
4	Anma Sweater Ltd.	2,976,474	775,708
5	Anzir Apparels Limited	901,182	5,215,200
6	Atashi Fashion Ltd.	-	472,031
7	Aurum Sweater Ltd	2,275,000	-
8	Bakhrabad Knit	15,573,185	-
9	Best Wool Sweaters Ltd	90,351,771	110,054,727
10	Bhuyan Warm Tex Ltd.	10,498,738	4,931,471
11	BKC Sweater Ltd.	18,627,609	-
12	Bodice Apparels Ltd	977,113	-
13	Britex Sport Ltd.	10,786,303	-
14	Centex Textile & Apparels Ltd	626,025	-
15	Chowdhary Garments Ltd	3,191,234	-
16	Colour & Fashion Ind. Ltd	11,980,665	7,058,321
17	Corus Knit Composite Ltd	2,872,838	4,635,401
18	Cosmic Sweater Ltd	-	473,973
19	Daeyu Bangladesh Ltd.	-	485,056
20	Denim Asia Ltd.	11,585,483	442,752
21	Devor Industries Ltd	17,257,763	26,965,605
22	Dewan Fashion Wears	171,562,074	-
23	Dhaka Pullover Ltd.	-	386,688
24	Dibbo Fashion Ltd	4,914,792	-
25	Diganta Sweater Ltd	37,082,500	-
26	Disney Sweater Ltd	19,566,037	43,701,536
27	Dynasty Sweater (BD) Ltd	21,658,370	-
28	Ecotech Design Ltd	4,373,005	-
29	En Rich Ltd.	6,975,150	3,112,177
30	Fardar Fashions Ltd	15,283,041	-
31	Fashion Fiber Ltd	1,783,373	-
32	FB Fashion (Pvt) Ltd.	-	4,097,812
33	Fuji Knitwears Ltd	-	1,673,973
34	Fyne Sweater Ltd.	4,906,584	1,188,981
35	Garnish Sweaters Ltd	2,453,838	-
36	Global Knitwear Ltd.	-	11,633,458
37	Gooryong Fashions Ltd	-	2,767,707
38	Green Arrow Sweater Ltd.	2,252,350	12,506,685
39	Haesong Korea Ltd.	-	293,832
40	Hamid Sweater Ltd	2,610,599	1,838,697
41	Indesore Sweater Ltd.	-	3,646,400
42	Innert Fabric & Quilty Ltd	955,500	-
43	Iris Fashions Ltd	7,820,404	6,643,359
44	Ixora Apprales Ltd	3,602,895	-
45	Jams Sweater Ltd	3,292,981	-
46	K. A Fashion	6,707,546	-
47	Kashpean Sweater Ltd	5,282,869	-





SHEPHERD INDUSTRIES LIMITED
Schedule of Accounts & Other Receivables
as on June 30, 2022

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
48	KIMS CORPORATION LTD.	-	1,872,384
49	Koala Apparels Ltd.	1,379,970	-
50	Konabari Fashion Ltd	-	5,694,511
51	Leaf Grade Ltd	1,119,027	-
52	Lebaz Sweater Ind. Ltd	14,209,623	12,578,589
53	Loopdot Fashion Ltd	930,475	-
54	Louietex Manufacturing Limited	3,082,443	-
55	Luminous Textiles Ltd.	-	708,741
56	Lusine Fashion Ltd.	73,541,812	29,438,941
57	Madina Apple Fashion Ltd.	-	11,448,000
58	Magpie Knitwear Ltd.	-	3,376,227
59	Mark Sweater Ltd.	-	1,357,478
60	Masihata Sweater Ltd	-	34,998,007
61	Matrix Sweater	-	1,186,818
62	MC Jaquard (BD) Ltd	1,094,867	-
63	Meditex Industries Ltd	5,996,355	31,607,839
64	Meditex Knitwear Ltd	3,616,768	251,856
65	MNR Sweater Ltd	2,569,067	9,095,351
66	Mohammadi Fashions	1,366,424	460,880
67	Moms Touch Sweater	1,299,935	-
68	MR Sweater Ltd	5,781,339	4,912,634
69	M T Sweaters Ltd.	-	4,639,875
70	Navid Knit Fabrics Ltd	11,139,219	-
71	New Light Sweaters Ltd	-	1,271,016
72	Nibir Sweater Ltd	4,162,522	-
73	O'Dell Apparels Ltd	356,538	-
74	Oasis Fashions Ltd	2,650,375	1,394,748
75	Ocean Sweater Ltd	26,628,848	7,820,858
76	Odessa Fashions Limited	356,720	-
77	Pacific Sweater Ltd	4,236,050	-
78	Pandora Sweater Ltd	10,430,834	6,127,326
79	Parents Sweater Ltd	2,394,196	-
80	Pigeon Sweater Ltd	14,262,457	27,717,876
81	Pioneer Knitwear (BD) Ltd	90,304,165	51,381,078
82	Posmi Sweater Ltd	-	16,500,384
83	Pretty Sweater Ltd	59,117,672	-
84	Pro- Maker Sweater	22,354,514	10,600,254
85	Proshmoni Sweater Ltd.	-	1,793,052
86	Raozan Sweater Ltd.	19,193,493	-
87	Reefan Sweater Cottage	1,615,050	-
88	RGR Sweater Ltd	116,637,045	75,408,021
89	Rmm Knit Clothing Ltd	8,878,115	3,493,989
90	Roar Fashion Ltd	-	5,119,206
91	Rupa Knitwear Ltd	6,709,476	-
92	Saadatia Sweater Ltd.	-	1,044,736
93	Saaf Sweaters Ltd	14,689,994	-
94	Scottish Sweater Ltd	2,525,892	-
95	Seowan Bangladesh Ltd.	118,627,670	174,393,015
96	Shams Jacquard Ltd	9,257,577	-





SHEPHERD INDUSTRIES LIMITED
Schedule of Accounts & Other Receivables
as on June 30, 2022

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
97	Shepherd Jeans Ltd (Export)	37,834,754	-
98	Shezads Ltd Unit -2	-	2,072,020
99	Sonali Fabrics & Textile Mills Ltd	19,720,410	-
100	SOULTEX FASHION LTD	22,085,700	14,345,223
101	Southend Sweater Ltd	1,055,564	17,205,131
102	Southern Clothing Ltd.	10,967,426	-
103	Space Sweater Ltd	-	4,320,814
104	Spectra Sweater Ltd.	-	982,620
105	SPM Exportwear Ltd	3,592,316	-
106	Spring Trade Ltd	-	16,920,144
107	SQ Celsius Ltd	38,042,990	50,666,851
108	SRP Sweater Ltd.	-	941,280
109	S. Suhi Industrial Park Ltd	20,142,559	-
110	Sterling Creations Ltd	1,935,433	-
111	Styline Knitting	29,811,791	-
112	Sung Kwang Apparels	41,744,767	34,884,490
113	Sweater Tech Limited	29,092,409	25,937,586
114	Target Denim & Casual	-	3,475,104
115	Target Fine Knit Industries Ltd.	1,232,520	-
116	Target Fine Wear industries Ltd	42,368,811	23,521,909
117	Tas Knit & Fashion Ltd	36,545,600	-
118	Titas Knitwear Ltd.	-	2,365,886
119	Titas Sweater Industries Ltd	30,572,046	-
120	TJ Sweater Ltd	3,809,715	23,863,208
121	Turag Garments	44,687,197	-
122	Ultimate Fashion Ltd	18,972,253	-
123	Vast Apprales Ltd	3,394,983	1,131,232
124	Waltz Fashions Ltd.	1,107,743	-
125	Welldone Apparel Ltd	61,278,607	40,786,166
126	Woolen and Wool Limited	1,159,340	2,050,040
127	YK Knit Wear Ltd	45,465,713	16,216,995
128	Z.A. Sweater Ltd	3,214,166	360,718
129	Zon Ron Sweater Ltd.	39,200,298	15,779,262
Total Trade Receivable		1,790,529,820	1,091,333,057
Less: Provision for Doubtful Debts		-	-
Total Receivable Considered as Good		1,790,529,820	1,091,333,057
Other Receivable			
1	Office Rent Receivable- Faster Worldwide Logistics	227,248	-
2	Office Rent Receivable- Shepherd Fancy Yarn Ltd	1,909,696	-
3	Office Rent Receivable- Shepherd Jeans Ltd	841,499	-
4	Office Rent Receivable- Shepherd Textile (BD) Ltd	153,496	-
5	Office Rent Receivable- Taiwan Food & Processing Ind. Ltd	561,750	-
6	Tax Receivable- Faster Worldwide Logistics	15,456	-
7	Tax Receivable- Liming Bangladesh Ltd	54,360	-
8	Tax Receivable- Noize Jeans	26,910	-
9	Tax Receivable- Shepherd Textile (BD) Ltd	18,786	-
10	Tax Receivable- Taiwan Food & Processing Ind. Ltd	74,870	-
Total Office Rent and Tax Receivable		3,884,071	2,085,398
Total Other Receivable		3,884,071	2,085,398





Annexure-E

SHEPHERD INDUSTRIES LIMITED
Schedule of Advance, Deposit & Prepayments
as on 30 June, 2022

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
A)	ADVANCES:		
1	Advance Tax Paid	34,255,191	45,279,879
2	Aminul Islam	4,079	8,750
3	Farid Ahmed	1,100	-
4	Kazi Md. Monirul Haque	-	20,831
5	Liakot Hossain	2,500	-
6	Md. Ferddows Rabbani	10,000	10,000
7	Md. Reshad Khan	-	51,300
8	Sheikh Sakib Uddin Ahmed	16,238	48,746
9	Shirajul Islam	28,202	49,312
10	Tofazzal Hossain, Dy. Manager	24,583	42,383
11	Electromch Automation Service Ltd	247,270	380,000
12	B K Hardware and Tools	-	464,745
13	CHHARIA IMPEX	2,999,760	-
14	Crystal Trading	-	67,500
15	Eastern Motors Ltd	-	5,828
16	Everfirst	-	856,795
17	GTIG Hubo Industries Co. Ltd	23,286,416	-
18	JIANGSU SINCERE IMP.& EXP. CO., LTD.	-	13,208,448
19	M/S Afsar Trading Corporation	78,410	8,660
20	M/S Yunus Plastic	-	5,000
21	MKS Trade Corporation	-	94,503
22	P.T. Kahatex	40,676,150	-
23	PT Sing Welth Textiles	-	5,650,992
24	Pre-Paid Insurance	2,711,529	2,473,189
25	Prime Gas Services	-	500,000
26	SJM Enterprise	-	93,207
27	Tech Lab Bangladesh	-	58,000
28	The Bangladesh Book Cornar	-	4,140
29	The New Hardware and Electrics Store	67,307	-
30	Shepherd Fancy Yarn Ltd	1,603,277	-
31	Siam Acrylic Co. Ltd	23,681,295	-
32	Square Corporation	34,046,233	13,520,546
	Sub Total:	163,739,540	82,902,754
B)	DEPOSITS:		
1	Anser and VDP	185,532	185,532
2	Bank Guarantee Margin	3,599,664	4,734,704
3	L/C Margin- Southeast	4,152,946	4,076,003
4	Lease Deposit	-	184,598
5	PDB (Bhaluka)	1,043,500	1,043,500
6	RAK Security and Services (Pvt) Ltd.	30,000	30,000
7	Security Deposit- CDBL	500,000	500,000
8	Security Deposit- DESCO	144,000	144,000
9	Titas Gas T&D Co. Ltd.	13,549,880	13,549,880
	Sub Total:	23,205,522	24,448,217
	Grand Total:	186,945,062	107,350,971



Shepherd Industries Ltd
Calculation of Deferred Tax
For the year ended June 30, 2022

Particulars	01.07.2021	01.07.2020
	To	To
	30.06.2022	30.06.2021
A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:		
Cost:		
Carrying amount:		
Property, Plant and Equipment	733,059,611	762,883,866
Intangible Assets	-	67,500
Provision for Doubtful Debt	-	-
Provision for gratuity	(58,402,429)	(47,138,998)
	674,657,182	715,812,368
Tax base:		
Property, Plant and Equipment	385,223,540	423,686,632
Intangible Assets	733	1,466
Provision for Doubtful Debt	-	-
Provision for gratuity	-	-
	385,224,273	423,688,098
Taxable /(Deductible) temporary difference	289,432,909	292,124,270
Income Tax rate	15.00%	15.00%
Deferred Tax Liabilities/(Assets) at the end of the year/period	43,414,936	43,818,641
Closing Deferred Tax Liabilities/(Assets)	43,414,936	43,818,641
Opening Deferred Tax Liabilities/(Assets)	(43,818,641)	(41,153,723)
D.Tax (income) / expenses recognized in profit and loss and other comprehensive income	(403,705)	2,664,918
B. D.Tax (income) / expenses recognized in Revaluation Reserve:		
Revaluation:		
Carrying Amount:		
Land and Land Development	547,605,914	547,605,914
Building	48,823,670	54,248,522
	596,429,584	601,854,436
Tax base:		
Land and Land Development	-	-
Building	-	-
	-	-
Taxable /(Deductible) temporary difference	596,429,584	601,854,436
Tax rate	15.00%	15.00%
Deferred tax liability end of the year/period	89,464,438	90,278,165
Closing Deferred Tax Liabilities/(Assets)	89,464,438	90,278,165
Opening Deferred Tax Liabilities/(Assets)	90,278,165	91,182,308
D.Tax (income) / expenses recognized in Revaluation Reserve:	(813,727)	(904,143)
C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)	132,879,374	134,096,806



Annexure-G

SHEPHERD INDUSTRIES LIMITED
Schedule of Trade & Other Payables
as on 30 June 2022

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
A: Accounts Payables for Trade			
1	Ben Tech Chemicals Co. Ltd.	5,845,858	-
2	Cheng Chin Transcend Enterprise Corporation	73,820,704	126,208,854
3	Dongguan CTA-TEX Chemicals Co. Ltd.	-	2,739,040
4	Everest Chemicals Ltd.	8,644,125	5,573,056
5	Everlight Chemical Industrial Corporation	1,717,611	803,904
6	Foshan Shunde Aolaimei Fine Chemicals Co.Ltd	3,103,475	-
7	Guangzhou Chemicals Import & Export Co. Ltd	3,612,777	-
8	Khan Enterprise (Import)	8,875,000	4,887,500
9	PT Sing Welth Textiles	4,355,788	-
10	QUANZHOU BAIYUAN MACHINERY SCINCE & TECHNO	-	36,972,800
11	RSWM LIMITED.	8,942,486	-
12	SBS Textile Mills Ltd	12,896,100	-
13	Shanghai Yuegui International Trade Co; Ltd	2,076,926	-
14	Shree Siddhivinayak Cotspin Pvt. Ltd	52,630,083	-
15	Shorff Textile Exports	-	5,508,997
16	Sky Rich Co., Ltd.	127,070,795	-
17	Transfer International Group (Hong Kong) Limited	3,557,642	-
18	T&T Industries Corporation Ltd	10,972,955	188,256
19	United Chemical (Import)	1,625,000	1,037,500
20	ASM Chemical Industries Ltd.	-	593,600
21	Bismillah Engineering Workshop	542,220	354,660
22	Bismillah Paper Cone & Tube	1,732,568	1,418,866
23	Dysin Internation Ltd.	181,509	189,074
24	Everfirst Technology Ltd.	605,258	-
25	G Q Industries Ltd.	1,714,038	1,033,282
26	Green Will Ltd.	4,908,750	220,500
27	H M Accessories	-	110,000
28	Infinia Chemicals Limited	434,500	-
29	Jafar Traders	1,215,574	518,457
30	LLANO (BANGLADESH) LTD.	-	494,701
31	Lucy Enterprise	-	51,800
32	M/S Anis Traders	-	202,689
33	Nabila Enterprise	10,725	37,375
34	R S Plastic Enterprise	22,000	-
35	SAF Chemicals	-	161,759
36	Setu Enterprise	2,209,402	8,096,764
37	United Chemical	230,287	890,540
38	Victori Bangla	640,044	363,880
39	Vision Tex Co.	130,000	-
Sub Total		344,324,200	198,657,854





SHEPHERD INDUSTRIES LIMITED
Schedule of Trade & Other Payables
as on 30 June 2022

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
B: Accounts Payables for others			
1	Afsar Trading Corporation	67,430	26,060
2	Al Hera Design & Printers	-	110,683
3	Alo Bitan	49,567	49,567
4	Alu Bazar Traders	136,712	144,720
5	Amber IT Traders	3,000	-
6	Artistic Properties Limited	6,500,000	23,500,000
7	Asia Pacific General Insurnace Co.Ltd.	66,991	-
8	Auto Electrics	53,955	16,270
9	Automation Eng. & Controls Ltd	14,390	-
10	Bagerhat International	38,320	-
11	Bangladesh Bearing House	82,490	-
12	Bangladesh Lift Industries Ltd	-	6,080
13	Bhander Sharif Trading Corporation	-	447,392
14	Banglalink Digital Communications Ltd	38,420	24,470
15	Bangla Trac Ltd.	2,932	-
16	Belting Roots Technology	3,800	-
17	Bhuiyan Sewing	-	440,870
18	B. Tex Colour Touch	-	87,854
19	Codeware Ltd.	4,360	4,000
20	CU Certification Ltd	352,790	-
21	E-Cool International Ltd	72,000	-
22	Front Line Corporation	26,500	-
23	F R Trade Enterprise	2,080,250	1,381,000
24	Goni Bearing House	24,820	-
25	Hyacinth Fabrics Mills Ltd	300,000	-
26	Hi Speed Energy (BD) Ltd.	101,602	24,500
27	Israil Talukder	15,947	102,063
28	ISN Printing & Packing	8,130	8,380
29	Insurance Payable Employees	400,000	-
30	IT Vista	21,688	21,588
31	Janani Automobiles	5,828	5,828
32	Joy Enterprise	2,514,096	1,031,780
33	Kamal Thai Aluminium and Glass House	24,480	-
34	K.S. Enterprise (C&F)	149,658	27,052
35	Khan Enterprise	1,040,748	3,538,488
36	Khan Global	-	691
37	Legal Professional	17,800	-
38	Live IT	-	2,000
39	Lube House	15,684	82,614
40	Maan Bangladesh Ltd.	-	2,350
41	Maas Enterprise	997,500	-
42	Mark Trade International	391,680	60,195

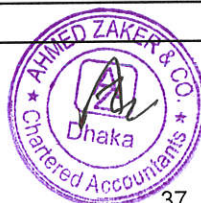




SHEPHERD INDUSTRIES LIMITED

**Schedule of Trade & Other Payables
as on 30 June 2022**

S.L	Particulars	Amount in Taka	
		30.06.2022	30.06.2021
43	Maisha Tyre & Battery	-	6,477
44	Micro Tech Trading & Engineering	61,110	-
45	Milnars Pumps Ltd.	810	810
46	Mim Fabric Foles Shading & Mending Center	36,159	-
47	Model Tools	28,300	-
48	Motaleb Hossain (Tiles Fitter)	-	276,544
49	M/S Al Amin Traders	42,500	42,500
50	M/S Aman Hardware Store	24,249	9,298
51	M/S New Saikat Enterprise	-	1,950
52	M/s S.N. Enterprise	2,638,400	-
53	M/S Unies Plastic	-	5,000
54	Munshigonj Automobiles	14,000	11,960
55	Navana CNG Ltd	6,026	-
56	Navana Toyota Service Center Ltd (Uttara)	44,819	62,709
57	Nazia Books & Stationery	73,760	107,724
58	Nilufer Akter	7,728	-
59	Nitol Motors Ltd	-	64,174
60	N. S. Trade Corporation	15,000	-
61	Power World Engineering	2,580	-
62	Prisma Technologies Ltd	17,529	17,529
63	Property Development Ltd.	12,160	-
64	Puma Bangladesh Mechinery Ltd.	-	29,400
65	Puma Technology Ltd	607,705	-
66	Q Tex Bangladesh	-	26,633
67	Rafique Refrigeration & Business Center	-	20,000
68	Real Trade Solution	6,120	-
69	Renu Enterprise	-	14,224
70	Sagartex International	-	34,000
71	Sami Scientific Chemical Co.	-	64,200
72	Sharif Bearing & Machinerics	6,218	81,358
73	Sindabad.Com Ltd	23,661	-
74	Sigma Elevator Bangladesh Ltd.	-	40,000
75	Taqwa Printing Lab	19,200	-
76	The Khan Global	-	528
77	The National Carrier	2,965,228	5,662,228
78	T M Thread	42,300	-
79	Triple "S" Yarn Winding	-	80,688
80	Unique Engineering	123,150	142,200
81	Universal Tech BD	205,000	-
82	Vai Mending Work	380,549	273,275
Sub Total		23,027,829	38,221,904
Grand Total (A+B)		367,352,029	236,879,758

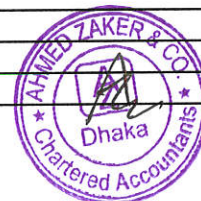




Annexure-H

Shepherd Industries Ltd
Unclaimed Dividend Account- 2018-19
As on 30 June 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	SHOFIQU 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	BIPOB 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	1202830013888251	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 SHOHAG	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. TOUFIQUL 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



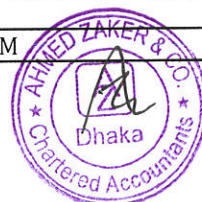


114	2000114	1203150051436407	NAHIDA AKTER	21
115	2000115	1202350068103637	SHAHEEN SULTANA	9
116	2000116	1202700005030649	MR MD AHSAN HABIB	51
117	2000117	1202400014332565	NADIRUL HASAN	45
118	2000118	1201900017292338	FATEMA KHATUN	77
119	2000119	1203790026708072	JANNAT ARA NOWAB	85
120	2000120	1204200022591609	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 SHAFIQUUL 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 ALTAZ 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



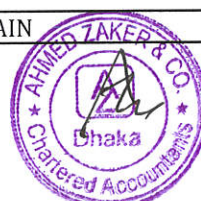


173	2000175	1202980012809931	RUBABA RAHMAN	155
174	2000176	1201590052290541	MD MAZHARUL HAQUE SIDDIQUE	43
175	2000177	1202800054928346	MD MAHABUB ALAM SOHEL	340
176	2000178	1202850008093121	MD ASHRAF HOSSAIN	816
177	2000179	1202150017859177	IMRAN AHMED	85
178	2000180	1202630064935134	MD JEWEL RANA	2,040
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	JAhangir 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 MINHAJ 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	HAF AJ 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 SHAFEQUL 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 JAHEED 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 30 June 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	SHOFIQUUL 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



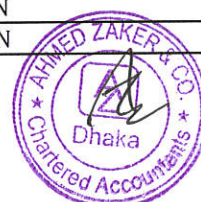


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58	2100084	46400	EC SECURITIES LTD	12
59	2100085	53200	ICB LOCAL OFFICE	428
60	2100086	53400	ICB BARISAL BRANCH	1,899
61	2100087	53600	ICB CHITTAGONG BRANCH	140
62	2100088	54100	PLFS INVESTMENTS LIMITED	0
63	2100089	55400	TRUST BANK INVESTMENT LIMITED	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
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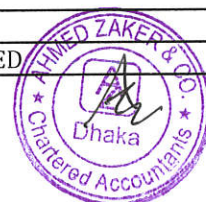


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117	2100143	1204680039052221	MD IBRAHIM	99
118	2100144	1204490069007081	KAZI MOKARAM HOSSAIN	0
119	2100145	1204690023177039	DR MAHFUZA KHANAM	1,806
120	2100146	1201940016550743	MD SHAHEEN IQBAL	248
121	2100147	1202980012809931	RUBABA RAHMAN	381
122	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
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150	2100176	1202250045108188	SHARMINA ALAM	1,386
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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 ISALAM	5,738
192	2100218	1201700062176234	JAANGIR 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 AHSANOUL 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 RAFIQUUL 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

