


SHEPHERD INDUSTRIES LIMITED

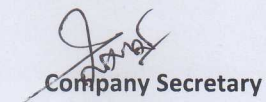
Statement of Financial Position

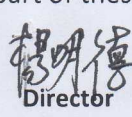
As on 30 June 2019

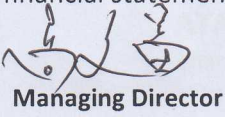
Particulars	Notes	Amount in Taka	
		30.06.2019	30.06.2018
ASSETS:			
Non-Current Assets		1,605,264,241	1,564,687,213
Property, Plant & Equipment	4	1,532,881,941	1,564,349,713
Capital Work-in-Progress	5	72,134,800	-
Intangible Asset	6	247,500	337,500
Current Assets		3,241,521,443	3,312,866,185
Inventories	7	1,605,369,223	1,481,453,005
Trade & other Receivables	8	1,503,641,370	1,633,566,392
Advance, Deposit & Prepayments	9	103,716,366	62,825,107
Cash and Cash Equivalents	10	28,794,484	135,021,681
		4,846,785,684	4,877,553,398
EQUITY AND LIABILITIES			
Shareholders' Equity		2,395,578,568	2,435,704,809
Share Capital	11	1,366,265,840	1,366,265,840
Revaluation Reserve	12	532,638,444	538,651,924
Retained Earnings	13	496,674,284	530,787,045
Non-Current Liabilities		127,904,351	131,481,214
Obligation under Finance Lease	14	284,435	2,424,934
Deferred Tax liabilities	15	127,619,916	129,056,280
Current Liabilities		2,323,302,765	2,310,367,375
Loan from Shareholders'	16	33,728,933	33,728,933
Current a/c with Related Entity	17	15,000,000	-
Trade & other Payables	18	593,503,360	1,059,899,778
Obligation under Finance Lease-Current Portion	14	2,160,461	4,550,319
Short Term Bank Loan	19	1,554,036,348	1,071,597,263
Outstanding IPO Subscription	20	64,750	74,750
Liabilities for Expenses & Provisions	21	124,808,913	140,516,332
		4,846,785,684	4,877,553,398
Net Asset Value (NAV) Per Share	31	17.53	17.83

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


Chief Financial Officer


Company Secretary

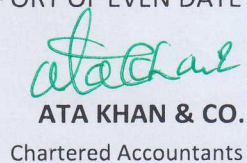

Director


Managing Director


Chairman

SIGNED IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE

Dated: Dhaka
24 October 2019


ATA KHAN & CO.
Chartered Accountants

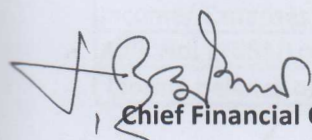


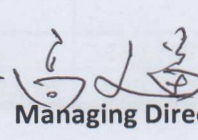



SHEPHERD INDUSTRIES LIMITED

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2019

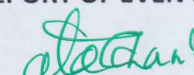
Particulars	Notes	Amount in Taka	
		30.06.2019	30.06.2018
Revenue	22	2,867,534,079	2,767,374,859
Less: Cost of Sales	23	(2,486,725,163)	(2,402,730,555)
Gross Profit		380,808,916	364,644,304
Foreign Currency Gain/(Loss)	24	2,800,451	6,024,021
Add: Other income	25	14,082,967	13,544,740
Less: Operating Expenses		(72,296,256)	(69,432,524)
Selling & Distribution Expenses	26	(11,032,470)	(10,794,481)
Administrative Expenses	27	(61,263,786)	(58,638,043)
Profit from Operation		325,396,078	314,780,541
Less: Financial Expenses	28	(178,936,067)	(127,410,175)
Net Profit/ (Loss) before tax		146,460,011	187,370,366
Income Tax Expense:		(23,695,553)	(30,600,810)
Current Tax	29	(24,070,715)	(28,608,148)
Deferred Tax Income/(Expenses)	Annex-E	375,162	(1,992,662)
Net Profit/ (Loss) after Tax for the year		122,764,458	156,769,556
Basic & Diluted Earning Per share	30	0.90	1.15

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

 Chief Financial Officer
  Company Secretary
  Director
  Managing Director
  Chairman

SIGNED IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE

Dated: Dhaka
24 October 2019


ATA KHAN & CO.
 Chartered Accountants



SHEPHERD INDUSTRIES LIMITED

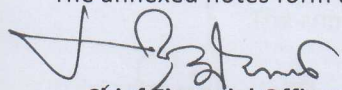
Statement of Changes in Equity
For the year ended 30 June 2019

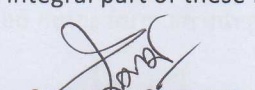
Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2018	1,366,265,840	538,651,924	530,787,045	2,435,704,809
Less: Cash Dividend	-	-	(163,951,901)	(163,951,901)
Less: Depreciation on revaluation transfer to retained earnings	-	(7,074,682)	7,074,682	-
Add/(Less): Deferred Tax	-	1,061,202	-	1,061,202
Income/(Expenses) during the year	-	-	-	-
Add: Net profit/(loss) for the year	-	-	122,764,458	122,764,458
Closing balance on 30 June 2019	1,366,265,840	532,638,444	496,674,284	2,395,578,568

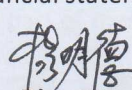
Statement of Changes in Equity
For the year ended 30 June 2018

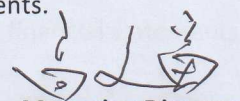
Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2017	1,242,059,860	545,300,632	490,401,459	2,277,761,951
Stock Dividend	124,205,980	-	(124,205,980)	-
Less: Depreciation on revaluation transfer to retained earnings	-	(7,822,010)	7,822,010	-
Add/(Less): Deferred Tax	-	1,173,302	-	1,173,302
Income/(Expenses) during the year	-	-	-	-
Add: Net profit (Loss) for the year	-	-	156,769,556	156,769,556
Closing balance on 30 June 2018	1,366,265,840	538,651,924	530,787,045	2,435,704,809

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


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated: Dhaka
24 October 2019

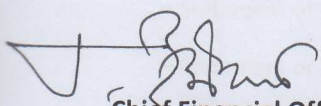
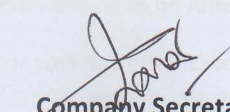
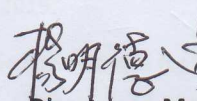
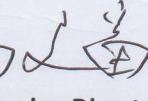
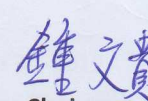


SHEPHERD INDUSTRIES LIMITED

Statement of Cash Flows
For the year ended 30 June 2019

Particulars	Notes	Amount in Taka	
		30.06.2019	30.06.2018
A. Cash Flows from Operating Activities			
Received from customers and others	32	3,026,840,205	2,510,709,948
Payment to Creditors, Suppliers, Employees and Others	33	(3,088,448,045)	(1,842,960,463)
Cash inflow/(outflow) from operation		(61,607,840)	667,749,485
Income Tax Paid	34	(20,107,889)	(33,105,145)
Net cash used in Operating Activities	37	(81,715,729)	634,644,340
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipments		(61,591,189)	(64,478,615)
Advance against building and civil construction		(64,100,000)	-
Payment for Capital Work-in-Progress	35	(50,009,646)	-
Current a/c with Related Entity		-	1,878,800
Net cash used in Investing Activities		(175,700,835)	(62,599,815)
C. Cash Flow from Financing Activities			
Current a/c with Related Entity		15,000,000	-
Outstanding IPO Subscription		(10,000)	(563,000)
Obligation under Finance Lease Received/(Paid)-Net		(4,530,357)	(2,410,465)
Short Term Loan Received/(Paid)-Net		483,084,284	(457,646,684)
Dividend Paid		(163,468,922)	-
Financial Expenses Paid		(178,936,067)	(127,410,175)
Net cash used in by Financing Activities		151,138,938	(588,030,324)
D. Net Increase/(Decrease) in cash and Cash Equivalent		(106,277,626)	(15,985,799)
E. Cash & Cash Equivalent at beginning at the Period		135,021,681	153,521,517
F. Unrealized Foreign Exchange Gain/(Loss)		50,429	(2,514,037)
G. Cash & Cash Equivalent at the end of the Period		28,794,484	135,021,681
Net Operating Cash Flows Per Share (NOCFPS)	36	(0.60)	4.65

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

 Chief Financial Officer
  Company Secretary
  Director
  Managing Director
  Chairman

Dated: Dhaka
24 October 2019

