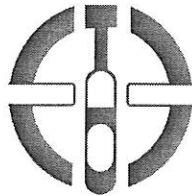


1st Quarter Financial Statements (Un-Audited)
For the three months period ended on 30th September 2024

Of

Shepherd Industries PLC



-:Head Office:-

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

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

-:Factory Office:-

Bagrapara, Kathalia, Bhaluka, Mymensingh

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

SHEPHERD INDUSTRIES PLC
Statement of Financial Position
As on 30 September 2024

	Notes	Amount in Taka 30 Sept 2024	Amount in Taka 30 June 2024
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4	1,542,833,127	1,559,912,870
Capital Work-in-Progress	5	-	-
Current Assets			
Inventories	6	1,852,591,575	1,861,903,625
Trade and Other Receivables	7	1,207,381,321	1,156,035,857
Investment in FDR	8	-	36,275,712
Advance, Deposit and Prepayments	9	80,256,038	68,613,749
Cash and Cash Equivalents	10	16,326,440	10,259,300
		4,699,388,501	4,693,001,113
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	11	1,540,464,730	1,540,464,730
Revaluation Reserve	12	508,468,820	509,315,847
Retained Earnings	13	37,392,925	15,587,729
Non-Current Liabilities			
Deferred Tax Liabilities	14	112,724,904	114,164,389
Current Liabilities			
Loan from Shareholders'	15	23,144,861	23,144,861
Current a/c with Related Entity	16	157,050,736	121,287,976
Trade and Other Payables	17	505,567,619	333,369,723
Workers Profit Participation Fund (WPPF)	18	5,955,799	4,623,347
Short Term Bank Loan	19	1,572,365,303	1,792,052,770
Unclaimed Dividend	20.1	583,505	583,505
Dividend Payable	20.2	16,295,667	27,821,273
Liabilities for Expenses and Provisions	21	219,373,632	210,584,963
		4,699,388,501	4,693,001,113
Net Asset Value (NAV) Per Share	31	13.54	13.41


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Statement of Profit or Loss and Other Comprehensive Income
For the three months period ended 30 September 2024

	Notes	Amount in Taka	
		1-Jul-2024	1-Jul-2023
		To	To
		30-Sep-2024	30-Sep-2023
Revenue	22	680,194,721	665,044,940
Less: Cost of Sales	23	(585,028,625)	(596,889,963)
Gross Profit		95,166,096	68,154,977
Less: Operating Expenses		(18,385,570)	(17,914,509)
Selling and Distribution Expenses	26	(2,848,749)	(3,023,847)
Administrative Expenses	27	(15,536,821)	(14,890,662)
Profit from Operation		76,780,526	50,240,468
Foreign Currency Gain/(Loss)	24	9,213,910	(42,650,448)
Other Income	25	4,090,475	4,518,078
Financial Expenses	28	(62,103,419)	(84,002,444)
Net Profit/ (Loss) Before Tax and WPPF		27,981,492	(71,894,346)
Workers Profit Participation Fund (WPPF)		(1,332,452)	-
Net Profit/ (Loss) Before Tax		26,649,040	(71,894,346)
Income Tax Expense:		(5,840,346)	(8,630,586)
Current Tax	29	(7,130,356)	(10,179,823)
Deferred Tax Income/(Expenses)	Annex-E	1,290,010	1,549,237
Net Profit/ (Loss) after Tax for the year		20,808,694	(80,524,932)
Earnings Per Share (EPS)	30	0.14	(0.52)


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the three months period ended 30 September 2024

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2024	1,540,464,730	509,315,847	15,587,729	2,065,368,306
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(996,502)	996,502	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	149,475	-	149,475
Add: Net Profit/(Loss) for the year	-	-	20,808,694	20,808,694
Closing balance on 30 September 2024	1,540,464,730	508,468,820	37,392,925	2,086,326,475

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the three months period ended 30 September 2023

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2023	1,540,464,730	513,061,090	281,571,544	2,335,097,364
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(1,107,562)	1,107,562	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	166,135	-	166,135
Add: Net Profit/(Loss) for the year	-	-	(80,524,932)	(80,524,932)
Closing balance on 30 September 2023	1,540,464,730	512,119,663	202,154,174	2,254,738,567


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Statement of Cash Flows
For the three months period ended 30 September 2024

	Notes	Amount in Taka	
		1-Jul-2024	1-Jul-2023
		To	To
		30-Sep-2024	30-Sep-2023
A. Cash Flows from Operating Activities			
Received from Customers and Others	32	652,831,507	953,434,989
Payment to Creditors, Suppliers, Employees and	33	(415,728,247)	(657,773,690)
Cash Inflow/(Outflow) from Operation		237,103,260	295,661,299
Income Tax Paid	34	(6,643,700)	(11,561,701)
Financial Expenses		(62,103,419)	(84,002,444)
Net cash used in Operating Activities	36	168,356,141	200,097,154
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(82,450)	(533,754)
Investment on FDR		36,275,712	(163,774)
Net cash used in Investing Activities		36,193,262	(697,528)
C. Cash Flow from Financing Activities			
Current a/c with Related Entity		35,762,760	29,599,706
Short Term Loan Received/(Paid)-Net		(222,756,865)	(227,483,471)
Dividend Paid		(11,525,606)	(1,400,913)
Net cash used in by Financing Activities		(198,519,711)	(199,284,678)
D. Net Increase/(Decrease) in cash and Cash Equivalent		6,029,692	114,948
E. Cash & Cash Equivalent at beginning at the period		10,259,300	39,472,811
F. Unrealized Foreign Exchange Gain/(Loss)		37,448	355,677
G. Cash & Cash Equivalent at the end of the period		16,326,440	39,943,436
Net Operating Cash Flows Per Share (NOCFPS)	35	1.09	1.30


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Notes to the Financial Statements
As at and for the period ended 30 September 2024

1. About the Company

1.1 Background

SHEPHERD INDUSTRIES PLC, 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.

As per new section 11A of Act No. 18 of 1994, in the case of a public limited company, the words "public limited company" or "PLC" shall be added at the end of its name. In accordance with this Act, Shepherd Industries PLC has received a certificate of change of name dated 23 March 2023 from RJSC and has accordingly changed its name from Shepherd Industries Limited to Shepherd Industries PLC.

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

1.2 Nature of Business Activities

Shepherd Industries PLC 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.

2.1 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.

2.2 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 30 September 2024;
- Statement of Profit or Loss and other Comprehensive Income for the period ended 30 September 2024;
- Statement of Change in Equity for the period ended 30 September 2024;
- Statement of Cash Flows for the period ended 30 September 2024; and
- Accounting Policies and explanatory notes to the Financial Statements for the period ended 30 September 2024.



2.3 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.

2.4 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.

2.5 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.

2.6 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.

2.7 Reporting Period

The financial statements covers three months from 01 July 2024 to 30 September 2024.

2.8 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.

2.9 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



The Companies Act, 1994
The Bangladesh Securities and Exchange Rules, 2023
The Bangladesh Securities and Exchange Commission Act, 1993.
The Income Tax Act, 2023
The Income Tax Rules, 2023
The Value Added Tax and Supplementary Duty Act, 2012
The Custom Act, 2023
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 Applicable

2.12 Events after the Reporting Period

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

2.13 Subsequent Events

Pending Amalgamation with Shepherd Textile (BD) Limited (STBL):

The board of directors have decided to amalgamate Shepherd Textile (BD) Limited (Transferor Company) with Shepherd Industries PLC (Transferee Company) on the 152nd board meeting Dated 07 March 2023. The Amalgamation is subject to regulatory and shareholder approvals and is pending for final hearing in the Honorable High Court Division through due process of law (Companies Act. 1994). The financial statements for the current period do not reflect the effects of the Amalgamation.

2.14 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.

2.15 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
- 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.

2.16 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;

Assets	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%

2.17 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.

2.18 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.

2.19 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.

2.20 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.

2.21 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 Act, 2023. 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.

2.22 Leased Assets



Financial Reporting Principles IFRS 16: Leases effective from annual periods beginning on or after January 1, 2019 has significantly changed how a company accounts for its lease contracts. The Company leases a number of office spaces for different branch offices in different locations. Before the adoption of IFRS 16, all lease contracts were classified as operating leases. IFRS 16 requires all contracts that contain a lease to be recognized in the Balance Sheet as a right-of-use asset and lease liability. Only certain short-term and low-value leases are exempt.

During the period under audit there is no lease agreement which is classify as lease as per IFRS-16, consequently IFRS-16 is not applicable.

2.23 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.

2.24 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: bw_ bs - 4G-28/KA-2/Avmv/cÖwf†W>U dvÛ/2014-2015/1308(3) ZvwiL t 27/05/2015 wL^{at} for 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: bw_ bs- 08.01.0000.035.02.0016.2015/178 ZvwiL t 01/07/2015 wL^{at} 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.



2.25 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".

2.26 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.

2.27 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.

2.28 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 year.

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.

2.29 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.

2.30 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.

2.31 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. 39,193,411 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 31,91,889 as bank guarantee margin.

2.32 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.

2.33 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.

2.34 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 # 38.2.

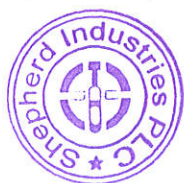
2.35 Investment Property

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

3.1 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.

3.2 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.

3.3 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.

3.4 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.

3.5 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.

3.6 Liquidity risk

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



Management perception

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



	Amount in Taka 30 Sept 2024	Amount in Taka 30 June 2024
4 Property, Plant & Equipment		
A. Cost		
Opening balance	2,620,759,155	2,595,033,297
Add: Addition during the Period	82,450	55,479,527
Less: Disposal made during the Period	-	(29,753,669)
	<u>2,620,841,605</u>	<u>2,620,759,155</u>
B. Accumulated Depreciation		
Opening balance	1,060,846,285	1,012,760,984
Add: Addition during the Period	17,162,193	73,592,702
Less: Adjustments made during the period	-	(25,507,401)
Accumulated Depreciation	<u>1,078,008,478</u>	<u>1,060,846,285</u>
Written Down Value (A - B)	<u>1,542,833,127</u>	<u>1,559,912,870</u>
A detailed schedule on Property, Plant and Equipment has been given in Annexure - A .		
5 Capital Work-in-Progress		
Opening Balance	-	54,216,793
Plant & Machineries	-	106,735
	-	<u>54,323,528</u>
Less: Transfer to Property, Plant & Equipments	-	54,323,528
	<u>-</u>	<u>-</u>
6 Inventories		
Raw Materials	1,437,954,857	1,473,700,731
Dyes & Chemical	236,696,542	249,923,135
Work-in-Process	58,584,525	15,975,605
Finished Goods	105,855,462	109,480,752
Packing Materials	3,524,554	3,288,208
Stores & Spares	9,975,635	9,535,194
	<u>1,852,591,575</u>	<u>1,861,903,625</u>
7 Trade and other Receivables		
Opening Balance	1,145,703,372	1,504,181,725
Sales	680,194,721	2,106,084,679
Proceeds Received during the year	(645,672,437)	(2,552,610,568)
	<u>1,180,225,656</u>	<u>1,057,655,836</u>
Foreign Exchange Gain/(Loss)	19,891,775	88,047,536
Accounts Receivable	<u>1,193,506,485</u>	<u>1,145,703,372</u>
Other Receivable	13,874,836	10,332,485
	<u>1,207,381,321</u>	<u>1,156,035,857</u>

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	1,135,419,320	1,071,812,762
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security	6,092,251	4,175,023
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	65,869,750	80,048,072
vi) The maximum amount of receivable due by any director or other officer of the company	-	-
	<u>1,207,381,321</u>	<u>1,156,035,857</u>



Amount in Taka	Amount in Taka
30 Sept 2024	30 June 2024

The aging of trade and other receivables is as follows:

Ageing Schedule	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	648,422,440	4,032,435	652,454,875	443,646,134
Three to Six Months	399,597,470	6,448,383	406,045,853	533,147,270
More than Six Months	145,486,575	3,394,018	148,880,593	179,242,453
	1,193,506,485	13,874,836	1,207,381,321	1,156,035,857

8 Investment

This has been arrived as under;
Investment in FDR

-	36,275,712
-	36,275,712

9 Advance, Deposits and Prepayments

The Break-up of the Amount is given below:

Advances (Note -9.1)	46,085,387	41,419,999
Deposits	34,170,651	27,193,750
	80,256,038	68,613,749

9.1 Advances

Advance Income Tax (Note -9.2)
Other Advance

38,728,691	32,161,994
7,356,696	9,258,005
46,085,387	41,419,999

9.2 Advance Income Tax

Opening Balance	32,161,994	46,888,025
Addition during the year:	6,566,697	26,249,580
TDS on Export	6,426,859	24,890,483
AIT - Car	107,500	588,000
TDS - FDR	32,338	430,570
Import	-	126,931
Advanced tax Office rent & others	-	213,596
Less: Adjusted with provision	-	(40,975,611)
Closing Balance	38,728,691	32,161,994

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

10 Cash and Cash Equivalents

The Break-up of the Amount is given below:

Cash in Hand	134,132	116,435
Cash at Banks (Note -10.1)	16,192,308	10,142,865
	16,326,440	10,259,300

10.1 Cash at Bank

Bank Name & Account Number

Eastern Bank CD # 1131060206101	142,865	133,659
Eastern Bank Margin	426,008	6,675
IFIC Bank CD # 1002-535257001	42,942	3,521,194
IFIC Bank CD (ERQ) # 1002-535257071	105,048	103,395
Southeast Bank DAD (\$) # 15400000019	5,160,974	572,990
Southeast Bank FC (\$) # 15500000371	1,648,723	-
Southeast Bank A/C # 0010-11100017637	541	656



	Amount in Taka 30 Sept 2024	Amount in Taka 30 June 2024
Southeast Bank A/C # 0010-11100017685	158,977	159,092
Southeast Bank A/C # 0010-11100017760	416,057	416,172
Southeast Bank A/C # 0010-11100017816	428,903	554,509
National Bank A/C # 0043-33017514	320,218	320,218
DBBL-CD A/C # 117-110-037216	148,846	139,488
IFIC A/C # 0170231013001	115	115
IFIC A/C # 0170330270001	5,459	5,459
IFIC A/C # 1002-535257-836 (USD A/c)	250	98,176
IFIC A/C # 0000-535257-837	7,352	7,230
NBL FC A/C-0043-84004808 (USD A/c)	59,448	58,457
Pubali Bank CD # 4465901009224	664,348	785,630
Southeast Bank CD # 111-17190	166,883	308,113
Southeast Bank A/C # 0010-11100017718	2,930	2,930
Southeast Bank # 0094	6,285,421	2,948,707
	16,192,308	10,142,865

11 Share Capital

Authorized Capital:

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

1,900,000,000 **1,900,000,000**

Paid up Capital:

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

1,540,464,730 **1,540,464,730**

Particulars	Amount in Taka	Amount in Taka
154,046,473 Ordinary Shares	1,540,464,730	1,540,464,730

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

12 Revaluation Reserve

This has been arrived as under:

Opening Balance

509,315,847 513,061,090

Less: Depreciation on revaluation transferred to retained

(996,502) (4,406,169)

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

149,475 660,926

508,468,820 **509,315,847**

13 Retained Earnings

Opening balance

15,587,729 281,571,544

Less: Cash dividend

- (37,371,286)

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

20,808,694 (233,018,698)

Add: Depreciation transferred from revaluation reserve

996,502 4,406,169

37,392,925 **15,587,729**



	Amount in Taka 30 Sept 2024	Amount in Taka 30 June 2024
14 Deferred Tax		
Opening Balance	114,164,389	120,859,202
Add/(Less): Deferred Tax Expenses/(Income) recognized in Statement of Profit or Loss and other comprehensive income	(1,290,010)	(6,033,887)
Add/(Less): Deferred Tax Expenses/(Income) recognized directly in Statement of Changes in Equity	(149,475)	(660,926)
	<u>112,724,904</u>	<u>114,164,389</u>

15 Loan from Shareholders'	<u>23,144,861</u>	<u>23,144,861</u>
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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.

16 Current Accounts with Related Entity

This has been arrived as under;

Party Wise break down given below:

Shepherd Textile (BD) Ltd	147,034,734	110,071,974
Shepherd Jeans Ltd.	1,279,252	479,252
Taiwan Food & Processing Industries Ltd.	8,736,750	10,736,750
	<u>157,050,736</u>	<u>121,287,976</u>

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

17 Trade and Other Payables

This has been arrived as under:

Trade Payable	479,517,639	308,297,858
Other Payable	26,049,980	25,071,865
	<u>505,567,619</u>	<u>333,369,723</u>

Ageing Schedule	Trade Payable	Other Payable	Total	Total
Within Three Months	410,880,072	7,360,637	418,240,709	239,392,305
Three months to six months	62,010,874	6,727,044	68,737,918	70,142,431
More than six months	6,626,693	11,962,299	18,588,992	23,834,987
	<u>479,517,639</u>	<u>26,049,980</u>	<u>505,567,619</u>	<u>333,369,723</u>

18 Workers Profit Participation Fund

Opening Balance	4,623,347	4,623,347
Add: Addition during the year	1,332,452	-
	<u>5,955,799</u>	<u>4,623,347</u>
Less: Payment during the year	-	-
Closing Balance	<u>5,955,799</u>	<u>4,623,347</u>

19 Short Term Bank Loan

This consist of the following:

Force Loan	IFIC Bank Limited	172,380,549	140,502,154
LDBP Loan	Eastern Bank Ltd	30,956,160	98,280,666
LDBP Loan	IFIC Bank Limited	53,698,000	78,778,000
LDBP Loan	Southeast Bank Limited	226,712,997	310,816,190
Term Loan	Southeast Bank Limited	733,970,443	792,600,772
Term Loan	IFIC Bank Limited	163,848,326	179,607,543
SOD - IFIC Bank	IFIC Bank Limited	51,645,098	53,351,009
SOD-Southeast Bank	Southeast Bank Limited	82,953,290	82,852,670
UPAS Loan	Southeast Bank Limited	56,200,440	55,263,766
		<u>1,572,365,303</u>	<u>1,792,052,770</u>



Particulars	Amount in Taka		
	30 Sept 2024	30 June 2024	
Nature:	IFIC	EBL	SBL
Purpose:	Short term loan	Short term loan	Short term loan
Tenure:	Working capital	Working capital	Working capital
Repayment:	One year	One year	One year
Rate of Interest:	From Export Proceed	From Export Proceed	From Export Proceed
Security:	6.00%~11.00%	6.00%~9.00%	6.00%~9.00%
	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, FDR, work in process & finished goods duly insured covering the risk of fire and personal guarantee of all directors.

20 Dividend Payable

Opening Balance	28,404,778	9,606,729
Declared Cash Dividend for the year 2022-2023/2021-2022	-	37,371,286
Unclaimed Dividend Account	28,404,778	46,978,015
Cash Dividend Paid during the year	(11,525,606)	(10,229,472)
TDS Against Cash Dividend paid during the year	-	(7,778,792)
Less: Unclaimed dividend Paid during the year	-	(329,336)
Unclaimed Dividend transfer to CMSF as per BSEC notification	-	(235,637)
Closing Balance	16,879,172	28,404,778

20.1 Unclaimed Dividend Account

Year	Number of Share Holders		
2019-20	-	-	-
2020-21	261	171,175	171,175
2021-22	345	412,330	412,330
Closing Balance		583,505	583,505

The details have been shown in Annexure-B.

20.2 Dividend Payable

Opening Balance	27,821,273	8,870,581
Declared Cash Dividend for the year		37,371,286
Less : Payment during the year:		
For the year 2021-2022	-	-
For the year 2022-2023	(11,525,606)	(10,229,472)
	16,295,667	36,012,395
Less: TDS Against Cash Dividend paid during the year		(7,778,792)
Less: Transferred to unclaimed dividend		(412,330)
Closing Balance	16,295,667	27,821,273

The details have been shown in Annexure-B.



	Amount in Taka 30 Sept 2024	Amount in Taka 30 June 2024
21 Liabilities for Expenses and Provisions		
This consist of the following;		
Salary & Allowance-Payable	18,224,251	18,256,726
Tax Deduction at Source	25,335,039	24,991,744
Gas, Electric Bill & Internet Bill Payable	39,884,863	41,413,948
Audit & Professional Fees Payable	862,500	690,000
Employees CPF Payable	2,040,159	1,273,403
Provision for Employees' Gratuity Fund	77,652,485	75,638,160
Provision for Income Tax (Note-21.1)	55,374,335	48,320,982
	<u>219,373,632</u>	<u>210,584,963</u>

21.1 Provision for Income Tax

Opening Balance	48,320,982	65,019,959
Add: Addition during the year/period	7,130,356	28,111,811
	55,451,338	93,131,770
Less: Paid during the year/Period	(77,003)	(3,835,177)
Less: Adjusted during the year/period	-	(40,975,611)
	<u>55,374,335</u>	<u>48,320,982</u>



	Amount in Taka 1-Jul-2024	Amount in Taka 1-Jul-2023
	To	To
	30-Sep-2024	30-Sep-2023
22 Revenue		
Export Sales	680,194,721	665,044,940
	680,194,721	665,044,940
23 Cost of Sales		
This has been arrived as under:		
Work in process (Opening)	15,975,605	14,669,943
Add: Raw Material Consumed Note-23.1	501,482,107	470,562,333
Add: Factory Overhead Note-23.2	122,530,148	144,391,532
Less: Work in Process (Closing)	(58,584,525)	(35,260,080)
Cost of Production	581,403,335	594,363,728
Add: Finished Goods (Opening)	109,480,752	53,109,400
Finished Goods Available for sale	690,884,087	647,473,128
Less: Finished Goods (Closing)	(105,855,462)	(50,583,165)
Cost of Sales	585,028,625	596,889,963
23.1 Raw Material Consumed		
Opening Stock	1,726,912,074	1,803,886,676
Raw Materials	1,473,700,731	1,582,764,357
Dyes & Chemicals	249,923,135	216,890,521
Packing Materials	3,288,208	4,231,798
Add: Cost of Materials Purchased	452,745,986	442,566,500
Raw materials	382,409,164	374,610,635
Dyes & chemicals	60,620,439	54,930,729
Packing materials	2,917,620	5,701,241
Carrying inward	2,525,300	3,444,700
Insurance	665,009	309,983
Clearing & forwarding expenses	3,608,454	3,569,212
Raw Materials available for Consumption	2,179,658,060	2,246,453,176
Less : Closing Stock	1,678,175,953	1,775,890,843
Raw Materials	1,437,954,857	1,568,667,502
Dyes & Chemicals	236,696,542	201,525,618
Packing Materials	3,524,554	5,697,723
Raw Materials Consumed	501,482,107	470,562,333
23.2 Factory Overheads		
This has been arrived as under:		
Ansar Guard Expenses	17,700	14,800
Conveyance	283,040	191,705
Contribution to Gratuity Fund	2,186,299	2,671,066
Contribution to Provident Fund	445,146	801,276
Crockeries & Cutleries	690	900
Depreciation	15,773,570	16,269,967
Electricity Bill	5,608,723	9,666,736
Fire Fighting Expenses	-	22,317
Forms, Stamps, Documents etc.	2,650	5,940
Fuel, Oil & Lubricants	856,341	404,415
Gas Bill	51,197,414	59,234,499
Gas Bill-Factory Residence	33,193	8,782
Hangs, Twisting & Winding Expenses	607,039	1,140,953
Insurance-Fire	1,603,398	556,125
Loading & Unloading Charge	20,590	111,581
Medical Expenses	23,825	30,623
Printing- Factory	77,166	157,190
Rates & Taxes	871,732	80,430
Repair & Maintenance of Building, Machineries etc.	2,497,454	11,268,756
Stationeries	101,486	158,251
Sundry Expenses	572,039	523,954
Testing Charge	-	271,777
Tiffin, Refreshment & Entertainment	134,510	156,226
Uniform & Liveries	2,700	11,145
Wages, Salaries & Allowances	39,587,092	40,600,865
Washing & Cleaning Expenses	26,351	31,253
	122,530,148	144,391,532



24 Foreign Currency Gain/(Loss)			
Realized Foreign Exchange Gain/(Loss)		(462,669)	(62,013,840)
Unrealized Foreign Exchange Gain/(Loss)		9,676,579	19,363,392
		<u>9,213,910</u>	<u>(42,650,448)</u>
25 Other Income			
This consist of the followings:			
Land and House Rent		3,950,225	3,694,725
FDR Interest		-	415,745
Sundry Income		140,250	407,608
		<u>4,090,475</u>	<u>4,518,078</u>
26 Selling and Distribution Expenses			
This consist of the followings;			
Salary and Allowances		2,360,952	2,465,163
Mobile Bill		20,430	14,175
Contribution to Gratuity Fund		360,718	410,406
Contribution to Provident Fund		106,649	134,103
		<u>2,848,749</u>	<u>3,023,847</u>
27 Administrative Expenses			
This has been arrived as under:			
Advertising Expenses		20,528	8,330
Audit Fees		172,500	143,750
AGM/EGM Expenses		-	111,708
Professional Fees		284,955	251,000
Automobile Expenses		1,799,142	1,298,902
Contribution to Gratuity Fund		530,459	640,327
Contribution to Provident Fund		97,593	181,464
Depreciation-Administrative		1,388,623	1,522,724
Electricity Bill		123,042	547,325
Employees' Group Insurance		1,177,812	-
Forms, Stamps, Documents etc.		224,262	257,783
Gas Bill		3,106	12,645
Generator Expenses		11,915	-
Insurance-Motor		-	53,039
Internet Expenses		155,837	148,199
Licence & Renewal Fees		606,835	131,784
Director's Remuneration		1,098,000	988,200
Office Maintenance Expenses		251,983	110,354
Papers & Periodicals		2,390	2,590
Postage & Courier		5,495	2,940
Printing & Photocopy		2,980	57,773
Salary & Allowances		5,664,658	6,385,587
Stationeries		75,708	59,727
Sundry Expenses		1,542,574	1,467,326
Telephone & Mobile Expenses		69,626	69,699
Tiffin, Refreshment & Entertainment		113,879	210,638
Travelling & Conveyance		92,720	135,020
Water Bill		20,199	91,828
		<u>15,536,821</u>	<u>14,890,662</u>
28 Financial Expenses			
This consist of the followings;			
Bank Charges & Commission		945,941	1,516,768
Bank Charges on Proceeds Realization		1,454,219	2,113,079
Interest on Short Term Loan		59,703,259	80,372,597
		<u>62,103,419</u>	<u>84,002,444</u>
29 Income Tax Expenses			
Current tax	(Note-29.1)	7,130,356	10,179,823
		<u>7,130,356</u>	<u>10,179,823</u>
29.1 Current Tax			
a) Income tax on business income:			
Profit before tax		26,649,040	(71,894,346)
Add: Accounting depreciation		17,162,193	17,792,691
Add: Contribution to Employees' Gratuity Fund		3,077,476	3,721,799
Less: Tax depreciation		(9,579,950)	(9,157,760)



Less: Payment to Employees' Gratuity Fund	(1,063,151)	(920,924)
Less: Unrealized foreign exchange gain/loss	(9,676,579)	(19,363,392)
Less: Other income	(4,090,475)	(4,518,078)
Taxable business income	22,478,554	(84,340,010)
Tax rate	15%	15%
Income tax on business income	3,371,783	-
Income tax on business income a (i)	3,371,783	-
Minimum Tax		
Turnover	680,194,721	665,044,940
Minimum Tax on turnover & other income a (ii)	2,448,701	2,394,162
Deducted Tax at source on a (iii)	6,426,859	9,276,207
Higher One a (iii)	6,426,859	9,276,207
b) Income tax on other income:		
Other income	3,517,486	4,518,078
Income tax on other income b (i)	703,497	903,616
Deducted Tax at others source b (ii)	139,838	285,494
Higher One b (i)	703,497	903,616
c) Excess/(short) income tax expenses paid with return for the assessment year 2023-2024	-	-
Total current tax for the year (a+b+c)	7,130,356	10,179,823
30 Basic & Diluted Earning Per share		
Net profit after tax attributable to ordinary shareholders of the company	20,808,694	(80,524,932)
Weighted average number of share	154,046,473	154,046,473
Earnings Per Share (Basic)	0.14	(0.52)

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

Disclosure

During the reporting period sales revenue increased, financial expenses decreased and Foreign Currency Gain so the earning per share increased by Tk. 0.66 with compared to the previous period.

31 Net Assets Value per Share

Net asset value per share has been calculated as under:

Total Assets	4,699,388,501	4,693,001,113
Less: Outside liability	(2,613,062,026)	(2,627,632,807)
Non-Current Liability	(112,724,904)	(114,164,389)
Current Liability	(2,500,337,122)	(2,513,468,418)
Net Asset Value	2,086,326,475	2,065,368,306
Shares outstanding at the end on the year	154,046,473	154,046,473
Net Asset Value per share	13.54	13.41

Disclosure

Increased Net Asset Value Per Share by Tk. 0.13 per share was due to net profit made during the period amounting Tk. 2.08 Crore.

32 Received from Customers & Others

Revenue during the year	680,194,721	665,044,940
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable	19,891,775	32,979,573
Other Income	4,090,475	4,518,078
Opening Accounts & Other Receivable	1,156,035,857	1,509,326,481
Closing Accounts & Other Receivable	(1,207,381,321)	(1,258,434,083)
	652,831,507	953,434,989

33 Payment to Creditors, Suppliers, Employees and Others

Cost of goods Sold	(585,028,625)	(596,889,963)
Selling & Distribution Expenses	(2,848,749)	(3,023,847)
Administrative Expenses	(15,536,821)	(14,890,662)
Adjustment for Depreciation	17,162,193	17,792,691



(Increase)/Decrease in Inventory	9,312,050	10,686,805
(Increase)/Decrease Advance Deposits	(5,075,592)	(10,142,945)
Increase/(Decrease) in Trade and Other Payables	172,197,896	36,597,817
Increase/(Decrease) in Liabilities for Expenses	1,735,316	(25,017,368)
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & Bank ar	(7,645,915)	(72,886,218)
	(415,728,247)	(657,773,690)
34 Income Tax Paid		
Opening Advance Income Tax	32,161,994	46,888,025
Closing Advance Income Tax	(38,728,691)	(56,449,726)
Closing Income Tax Provision	55,374,335	73,199,782
Opening Income Tax Provision	(48,320,982)	(65,019,959)
Current Tax during the period	(7,130,356)	(10,179,823)
	(6,643,700)	(11,561,701)
35 Net Operating Cash Flow per Share (NOCFPS)		
Net cash from operating actives	168,356,141	200,097,154
Number of shares outstanding	154,046,473	154,046,473
NOCFPS	1.09	1.30
Disclosure		
During the period ended 30 June 2024, Net Operating Cash Flow per share of the company decreased by Tk. 0.21 per share with corresponding to previous period, the major reason during the period made more payment to Creditors, Suppliers, Employees and others. Please see the Note No. 33 and 34 in details.		
36 Reconciliation of net Profit/Loss before Tax with Cash lows from Operating Activities		
Net Profit/(Loss) before tax	27,981,492	(68,794,866)
Opening Accounts & Other Receivable	1,156,035,857	1,509,326,481
Closing Accounts & Other Receivable	(1,207,381,321)	(1,258,434,083)
Adjustment for Depreciation	17,162,193	17,792,691
Adjustment for Foreign Exchange Gain / (Loss) and Bank Loan	3,069,398	-
(Increase)/Decrease in Inventory	9,312,050	10,686,805
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance	(5,075,592)	(10,142,945)
Income Tax		
Increase/(Decrease) in Trade and Other Payables	172,197,896	36,597,817
Increase/(Decrease) in Liabilities for Expenses	1,735,316	(25,017,368)
Income Tax Paid	(6,643,700)	(11,561,701)
Foreign Currency gain loss arising for cash and cash equivalents	(37,448)	(355,677)
	168,356,141	200,097,154
37 Additional disclosure		
Revenue		
During the reporting period Revenue of the company has been increased by Tk. 1.51 crore corresponding with last period.		
NET Assets Value Per Share (NAVPS)		
Increased Net Asset Value Per Share by Tk. 0.13 per share was due to net profit made during the period amounting Tk. 2.08 Crore.		
Earnings Per Share		
During the reporting period sales revenue increased, financial expenses decreased and Foreign Currency Gain so the earning per share increased by Tk. 0.66 with compared to the previous period.		



Net Operating Cash Flows Per Share (NOCFPS)

During the period ended 30 June 2024, Net Operating Cash Flow per share of the company decreased by Tk. 0.21 per share with corresponding to previous period, the major reason during the period made more payment to Creditors, Suppliers, Employees and others. Please see the Note No. 33 and 34 in details.

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

38.1 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.

38.2 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 period ended 30 September 2024 are as follows:

Name of Related Party	Common Management	Opening Balance as on July 01, 2024 Dr./ (Cr.)	Transaction during the Period Dr./ (Cr.)	Closing Balance as on Sept 30, 2024 Dr./ (Cr.)
Shepherd Textile (BD.) Limited	Office & Land Rent	632,770	484,725	1,117,495
Taiwan Food & Processing Ind. Ltd.	Office & Land Rent	74,870	260,396	335,266
Shepherd Fancy Yarn Ltd	Office & Land Rent	2,799,373	1,091,052	3,890,425
Shepherd Jeans Ltd.	Office & Land Rent	818,214	1,621,185	2,439,399
Taiwan Food & Processing Ind. Ltd.	Received as Loan	(10,736,750)	2,000,000	(8,736,750)
Shepherd Textile (BD.) Limited	Received as Loan	(110,071,974)	(36,962,760)	(147,034,734)
Shepherd Jeans Ltd.	Received as Loan	(479,252)	(800,000)	(1,279,252)
Shepherd Jeans Ltd.	Trading	65,975,642	(7,888,477)	58,087,165
Shepherd Textile (BD.) Limited	Trading	-	274,440,116	274,440,116
Kao Wen Fu	Loan from Shareholder's	-	-	-
Ever Priority Ltd.	Loan from Shareholder's	(18,786,859)	-	(18,786,859)
Chen Che Seng	-do-	(6,597)	-	(6,597)
Eternal Flame Int'l Co. Inc.	-do-	(4,351,405)	-	(4,351,405)

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	01.07.2023 to 30.09.2024	01.07.2022 to 30.09.2023
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	1,098,000	988,200
(b)	Expenses reimbursed to Managing Agent		
(c)	Commission or Remuneration payable separately to a managing agent or his associate		
(d)	Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.		
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial period.		
(f)	Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.		



(g)	Other allowances and commission including guarantee commission.		
(h)	Pensions etc.		
(i)	Pensions		
	(ii) Gratuities	213,280	644,053
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	255,936	216,266
(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	5,714,880	5,605,080
(b) Post-employee benefits	469,216	860,319
(c) Other long term benefits	-	-
(d) termination benefits and	-	-
(e) share- based payment	-	-
Total:	6,184,096	6,465,399



SHEPHERD INDUSTRIES PLC
Unclaimed Dividend Account - 2020 - 2021
As on 30 September 2024

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
1	2100027	1605550062628179	SHEPHERD IND.LTD(IPO SUSPENSE)	1,490.05
2	2100028	1201830006644929	MR. OSMAN	128.57
3	2100029	1201830008132837	BADAL MIAH	128.57
4	2100030	1201830008443567	MR. ROMIJ UDDIN	128.57
5	2100031	1201830009001764	MOSLIMA	128.57
6	2100032	1201830009289102	MOHAMMAD IQBAL	128.57
7	2100033	1202830012437683	ZAKIR HOSSAIN	128.57
8	2100034	1202830012437741	ZAKIR HOSSAIN	128.57
9	2100035	1202830013553883	NURUL ISLAM	128.57
10	2100036	1202830013882576	NURUL ISLAM	128.57
11	2100037	1202830013888251	MOHAMMED ROBIUL AWAL	128.57
12	2100038	1202830057995811	KAMAL	128.57
13	2100039	1202830061427108	ABDUL HALIM	128.57
14	2100040	1202950045513037	SEKANDAR ALI	128.57
15	2100041	1202950045513045	MOHAMMAD SALIM	128.57
16	2100042	1203010066145714	FAHMIDA NAZNEEN	123.04
17	2100043	1203570035238281	MUHAMMAD RAQIBUL ISLAM	5.74
18	2100044	1203570048318236	ABDUL KARIM	128.57
19	2100045	1203760025009385	KHAN SHAB	4.25
20	2100046	1204250061436903	MOHAMMAD SUMON	128.57
21	2100047	1204250062425467	KAMAL HOSSION	128.57
22	2100048	1204250062425820	MOHAMMED HABIBUR RAHMAN	128.57
23	2100049	1204570008104826	MD ZIAUL HAQUE	128.57
24	2100050	1204570008104842	MD MOZAFFAR HOSSAIN	128.57
25	2100051	1204570044576348	SAROWAR ALAM	128.57
26	2100052	1204690022274377	SAYED MOHAMMAD NURUL ALAM	1,275.00
27	2100054	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	277.53
28	2100055	1201520044442162	SHOFIQU HAIDER	1,912.50
29	2100056	1201570017267885	SANJIT KUMAR SAHA	170.00
30	2100057	1201580018998747	MD.MOFIJUL ISLAM	1,105.00
31	2100058	1201580037443541	MD.AZIM MOLLA	128.57
32	2100059	1201580039068430	MD. SHAHINUR RAHMAN	98.82
33	2100060	1201700046065954	MD.LUTFOR RAHMAN	128.57
34	2100061	1201840011057681	AKLIMA KHANOM	359.98
35	2100062	1201980036600511	BINA RANI SAHA	2.34
36	2100063	1202030038551636	MST. NASIMA HOSSAIN	871.25
37	2100064	1202150026738652	LT.COL.RETD MD. ATIQRUR RAHMAN	7,862.50
38	2100065	1202350034187288	MD. ASHRAFUL ALAM BHUIYAN	212.50
39	2100066	1202350040767479	MD. SAHABUR ALAM	128.57
40	2100067	1202350042866420	LUBNA ISLAM	0.22
41	2100068	1202550046430001	AROBindu PAUL	510.00
42	2100069	1203040040289929	HIMADRI GHOSE	31.88
43	2100070	1203150043712531	MEHERUN NESSA	34.00
44	2100071	1203150049182186	REPON	29.75
45	2100072	1203150049185543	JASHIM HOSSAIN JOY	27.63
46	2100073	1203150049185586	JASHIM HOSSAIN JOY	28.69
47	2100074	1203150049259487	ABU SAYED	46.75
48	2100075	1203210009315752	MD. TOUFIQUL ALAM	128.57
49	2100076	1203680018391842	MOHAMMED SOLAIMAN	478.13
50	2100077	1203680018391850	MOHAMMED SOLAIMAN	265.63
51	2100078	1203750019879025	MRS PARUL AKTER PANNA	61.63
52	2100079	1203880022194319	MD. AKTER HOSSAIN	195.50
53	2100080	1203880046455116	MD. MOKTER HOSSAIN	100.52
54	2100081	1203970048670036	AB JOLIL BAIYA	128.57
55	2100082	1204500015090560	MAHBUBUR RAHMAN	4,253.83
56	2100084	46400	EC SECURITIES LTD	11.69
57	2100085	53200	ICB LOCAL OFFICE	428.41
58	2100086	53400	ICB BARISAL BRANCH	1,898.69
59	2100087	53600	ICB CHITTAGONG BRANCH	140.26
60	2100088	54100	PLFS INVESTMENTS LIMITED	0.22
61	2100089	55400	TRUST BANK INVESTMENT LIMITED	202.09
62	2100090	1202420038830274	BILLAL HOSSAIN	2.34



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
63	2100091	1203220062601121	MD MASUDUR RAHMAN	89.89
64	2100092	1201840062607624	MD MAHFUZ	223.13
65	2100093	1201900015162628	HUMAYUN KABIR	58.44
66	2100094	1202010031074740	SETARA BEGUM	128.57
67	2100095	1201980063819796	NAJMUL HUDA WARECY	212.50
68	2100096	1203150027012649	FATEMA AKTER	30.82
69	2100097	1203150030417761	MEHERUN NESSA	30.82
70	2100098	1203150043712507	MD ARIFUZZAMAN	35.07
71	2100099	1203150043712523	FATEMA AKTER	34.00
72	2100100	1203150043712541	RESHMA AKTHER	34.00
73	2100101	1203150043712558	RESHMA AKTHER	34.00
74	2100102	1203150043712590	KHUSHI AKTER	31.88
75	2100103	1203150043712606	KHUSHI AKTER	34.00
76	2100104	1203150043712614	ALIZA	31.88
77	2100105	1203150043712622	ALIZA	36.13
78	2100106	1203150049294269	SHAWKAT HOSSAIN	8.50
79	2100107	1203150049333320	SHAWKAT HOSSAIN	12.75
80	2100108	1203150051436375	NAHIDA AKTER	12.75
81	2100109	1203150051436407	NAHIDA AKTER	53.13
82	2100110	1203790026708072	JANNAT ARA NOWAB	170.00
83	2100112	1202150051381094	ABEDA SULTANA	108.38
84	2100113	1204140045531356	M A MANNAN	584.38
85	2100114	1202220000241151	MRS ZAKIA SULTANA	318.75
86	2100115	1204120019467800	FERDOUS ARA SHIBLI	2.13
87	2100116	1204120019559287	NOORJAHAN BEGUM	42.50
88	2100117	1204120019599781	FERDOUS ARA SHIBLI	2.13
89	2100118	1204120019599791	NOORJAHAN BEGUM	67.58
90	2100119	1202610003233191	MOHD ZAHID HOSSAIN	3.40
91	2100120	1203970054526540	MD MONIR HOSSAIN	128.57
92	2100121	1301860013305591	MITU KUMAR DEY	1,636.25
93	2100122	1202720073906963	MD RUBEL FAKIR	2.13
94	2100123	1203650068876993	MD ABDUR RAQUIB KHAN	1,080.00
95	2100124	1203800037393694	MD SHAMEEM AHSAN	164.27
96	2100125	1201940061020575	MD JUEL KHAN	8.29
97	2100126	1202860007770291	GAZI MD DANIEL	697.50
98	2100127	1204050028087611	MD JAHIRUL ISLAM	212.50
99	2100128	1201540030948028	MD FARDAUS	36.13
100	2100129	1203830020530524	TANVIR HOSSAIN	43.99
101	2100130	1203000060111614	MD EMAMUL HOQUE	1.07
102	2100131	1203000060111772	MST FATEMA BEGUM	0.64
103	2100132	1203000042529713	MD MASIUR RAHMAN BHUIYAN	257.13
104	2100133	1201890046975921	OHIDUL	75.44
105	2100134	1202760054254352	ENGR M M HASAN	0.22
106	2100135	1203000053277000	MD ALAMGIR HOSSAIN	12.75
107	2100136	1204340016539386	ABDULLA AL SHAFI	1,062.50
108	2100137	1203060017434349	MD AL MAMUN	5,036.25
109	2100138	1203060017434373	MD AL MAMUN	1,806.25
110	2100139	1205200068550618	MST MAHAMUDA BEGUM	30,330.13
111	2100140	1203150059690753	MD NAZRUL ISLAM	8.50
112	2100141	1203150059690796	MR MD NAZRUL ISLAM	8.50
113	2100142	1204310035193867	MD KHURRAM AZAD	403.75
114	2100143	1204680039052221	MD IBRAHIM	99.45
115	2100144	1204490069007081	KAZI MOKARAM HOSSAIN	0.23
116	2100145	1204690023177039	DR MAHFUZA KHANAM	1,806.25
117	2100146	1201940016550743	MD SHAHEEN IQBAL	247.50
118	2100147	1202980012809931	RUBABA RAHMAN	381.44
119	2100148	1203050039245943	MD MAHFUZUR RAHMAN BHUIYAN	616.25
120	2100149	1201690064743341	A S M MANIRUL ISLAM	112.50
121	2100150	1203110039648421	MIR MOHIUDDIN	149.60
122	2100151	1203110039648462	MIR MOHIUDDIN	70.13
123	2100152	1203110039648510	MIR AFTAB UDDIN	149.60
124	2100153	1205010040097095	MD BAHAR UDDIN PATOAY	10.63
125	2100154	1201510022471164	NAZIA HAQUE	212.50
126	2100155	1202210068248715	MD SELIM	2,250.00
127	2100156	1202800029626393	TUSHAR AHMED	21.68
128	2100157	1204500051846045	MOHAMMAD ABDUL GANI	4.68
129	2100158	1201590024744583	MD MOHI UDDIN	2.34



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
130	2100159	1201980029228976	SHAHINA AKHTER	128.57
131	2100160	1204050020682218	MD DELWAR HOSSAIN	124.32
132	2100161	1203040017363301	ANWARA ANU	128.57
133	2100162	1202720042274930	SUMAYA CHOWDHURY	53.13
134	2100163	1201820036432620	MD KAMRUL HASAN	385.05
135	2100164	1204240028037605	MOHAMMAD NURUL AMIN	128.57
136	2100165	1203150046647481	MD AL IMRAN	30.82
137	2100166	1203150046647498	MD AL IMRAN	30.82
138	2100167	1201900040503536	MD NESARUDDIN	7.87
139	2100168	1201960067937396	JOYNUL ABEDIN	1.70
140	2100169	1203680044630056	AFIA SULTANA	47.18
141	2100170	1203970034368871	KAMAL HOSSAIN	57.38
142	2100171	1201820034974722	RATAN CHANDRA BARMAN	12.12
143	2100172	1601880033977098	MD ROWSHAN ALI	128.57
144	2100173	1201700027848572	MD SUJAN MIA	128.57
145	2100174	1203150029141164	ZAKIA BEGUM	4.68
146	2100175	1203860050048019	MD ABDUL HALIM CHY	99.45
147	2100176	1202250045108188	SHARMINA ALAM	1,385.50
148	2100177	1605550047499471	MOHAMMAD ZULKER NAIM	4,275.00
149	2100178	1202370024912009	HALIMA KHATUN	128.57
150	2100179	1204230045218063	AVIJIT KUMAR BISWAS	212.50
151	2100180	1201820050826627	MUSTAFA KAMAL YOUSUF	637.50
152	2100181	1203810021555044	MOHAMMAD YOUSUF	3,113.13
153	2100182	1203880032237075	MD ABDUS SATTAR	46.75
154	2100183	1203880032711494	MD KAJAL	250.75
155	2100184	1203880032746033	OMAR FARUQ	42.50
156	2100185	1203880032746041	MD CIDDEK	74.38
157	2100186	1203050054643826	MST MINARA BEGUM	128.57
158	2100187	1201590052544296	MST ROKEYA KHATUN	233.75
159	2100188	1202880061607515	MD DURUL HODA	116.88
160	2100189	1201950016405979	AKTRUZZMAN SARKER	42.50
161	2100190	1202370037685662	MD AMZAD HOSSAIN MOLLA	128.57
162	2100191	1201810056080775	MAHABUB ALAM	128.57
163	2100192	1203550015465234	NASIMA KHANAM	155.77
164	2100193	1203500056297953	TASLIMA BEGUM	260.32
165	2100194	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	25.72
166	2100195	1202470023833765	MISS ISHRAT JAHAN NIHAR	128.57
167	2100196	1203210013143608	RANU BEGUM	120.28
168	2100197	1201590058156312	MST HABIBA ZAHAN	2.34
169	2100198	1201690045499791	MD BILLAL HOSSAIN	2.55
170	2100199	1201820036997676	MD MASUM BILLAL BHUIYAN	0.23
171	2100200	1204760049477498	MOS KHADIJA AKTHER SHIULY	102.00
172	2100201	1202410016490294	MOHD ALAM SARDER	0.43
173	2100203	1201960067069608	MOMINUR RAHMAN	0.22
174	2100204	1203150049259495	MD MOSHIUR RAHMAN	27.63
175	2100205	1203150049290592	MD MOSHIUR RAHMAN	8.50
176	2100206	1203150049293320	MD ROBIUL ALAM	8.50
177	2100207	1203150049293371	MD ROBIUL ALAM	80.75
178	2100208	1203210028615330	MD ABU BAKKAR SIDDIQUE	128.57
179	2100209	1201580049745645	MD PALASH HOSSAIN SARKAR	303.88
180	2100210	1202830058266637	MAZBOH UDDIN	0.43
181	2100211	1202240061454834	MD TAREKER RAHAMAN	2.55
182	2100212	1203300034108648	MOHAMMAD NURUL ISLAM	42.50
183	2100213	1203300037349041	MOHAMMAD NURUL ISLAM	34.43
184	2100214	1201950019115218	MD SAIFUDDIN AHMED	128.57
185	2100215	1203970025042928	MAKBUL HOSSAIN	237.37
186	2100216	1202850012450461	SYEDA SAYELA ASMA	23.38
187	2100217	1605550050583139	MD SHAHAZUL ISALAM	5,737.50
188	2100218	1201700062176234	JAHANGIR ALAM	123.89
189	2100219	1203140023477021	SYED AKHTER HAMID	113.27
190	2100220	1203830014307921	MD AHSAN ULLAH	65.45
191	2100221	1203550016983031	MD MAZEDUL ISLAM	21.25
192	2100222	1203020009648435	MISS JAMILA AKTER PINU	128.57
193	2100223	1202720042274922	JOBYEDA KHANOM	218.88
194	2100224	1201890050588249	MD AKTARRUZZAMAN	31.88
195	2100225	1202410026391724	A JALIL	117.94
196	2100226	1203180012347842	MD SHAHIDUL ISLAM MOLLIK	38.47



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
197	2100227	1203150010479653	MD SUMON	308.13
198	2100228	1204090007769378	MD ABUL KALAM AZAD	21.25
199	2100229	1204070032858900	SHAHEEN AKTER	128.57
200	2100230	1203550020855225	MD KAPTAN HOSSAIN	562.50
201	2100231	1203670051221361	PROBEER CHANDRA BARAL	308.55
202	2100232	1203620047052468	JBCML N0009	0.22
203	2100233	1204150028970185	ABDUL HAMID	51.43
204	2100234	1601880034594591	MOHD MOMINUR RAHMAN	128.57
205	2100235	1201910000487832	MD SOFIQUL ISLAM	0.22
206	2100236	1206090010443761	MD MUSTAFIZUR RAHMAN	280.50
207	2100237	1203060058614403	MD TAREQ	128.57
208	2100238	1202850008048193	MD FAYJUR RAHMAN	106.25
209	2100239	1601880033167521	MD DIDARUL ALAM DABIR	212.50
210	2100240	1601880028828381	MD HABIBUR RAHMAN	212.50
211	2100241	1201630021023864	BIZ POINTS LTD	200.00
212	2100242	1202020035034243	MR SANATON SARKER	136.13
213	2100243	1204230019346982	SUBIR SAHA	106.25
214	2100244	1203140018401353	MD AHSANOUL HABIB SHADI	1,870.00
215	2100245	1203150006848247	MD JASHIM UDDIN	128.57
216	2100246	1201580037199148	MD ABUL KALAM	233.75
217	2100247	1201820064818536	MARJAHAN BEGUM	123.25
218	2100248	1203530070193133	TANVIRUL ISLAM	1,062.50
219	2100250	1202410028583778	MD NURUL ALAM CHOWDHURY	123.89
220	2100251	1201780014998351	MD RAFIQL ISLAM CHOWDHURY	48,223.69
221	2100252	1204050033940897	ANTARA SAHA	425.00
222	2100253	1203610033219202	MAMUN IQBAL KHAN	17.43
223	2100254	1204170019328911	MD ABDULLAH AL NOMAN	128.57
224	2100255	1202630030921171	SAHEDA AKTER	257.13
225	2100256	1201590006536844	MD YOUNUS	2.55
226	2100257	1204040030404073	SK SHAMIM AHMED	12.33
227	2100258	1203120012307993	MD SOLAYMAN	0.64
228	2100259	1201890015208593	MD JAHANGIR ALAM	23.38
229	2100260	1203010022466325	MD BODRUZZAMAN	25.50
230	2100261	1203010022466531	MST SELINA BEGUM	21.25
231	2100262	1203550062814550	BAHAR UDDIN	318.75
232	2100263	1203260074411308	MD SAZZAT HOSSAIN	3,081.25
233	2100264	1201830072224565	MD SIFATUR RAHMAN	23.38
234	2100265	1204320045448442	LIZA AKTER	21.25
235	2100266	1203140053902920	ESRAT JAHAN ESHITA	106.25
236	2100267	1203140053902939	ESRAT JAHAN ESHITA	499.38
237	2100268	1204780073942110	MD ABDUL MOZID KHAN	5,312.50
238	2100269	1204430068250542	MOHAMMAD RAYHAN	2.25
239	2100270	1203950035347245	SUBRATA PAUL	116.88
240	2100271	1205950068153676	GULAM AULEA	2,868.75
241	2100272	1201580040046846	A K M AZIZUL HOQUE	1.07
242	2100273	1203150027012748	ARJU BEGUM	30.82
243	2100274	1203150043712812	ARJU BEGUM	35.07
244	2100275	1202600020821101	ABU JAFAR MD RAKIB HASAN	10.63
245	2100276	1202900033475652	MD KAMAL UDDIN	25.72
246	2100277	1202140000014006	SHAH ALAM BABU	257.13
247	2100278	1201580008568715	MD FARUQ GAZI	467.50
248	2100279	1202950017128836	ARMAN ALAM	77.14
249	2100280	1202240062131612	MD HASAN	2.55
250	2100281	1204030062712392	JAVED AHMED	233.75
251	2100283	1203060041348583	DR MD MAMUNUR RASHID	67.50
252	2100284	1202650014010402	MD SAIFUL HOQUE	0.22
253	2100285	1202950055859000	MST ALOW	128.57
254	2100286	1201600015872374	MOHAMMED ASAD ULLAH	157.50
255	2100287	1202150000473224	MR SYED FAKHRUL ALAM	91.80
256	2100288	1202840056206902	REGIA BEGUM	425.00
257	2100289	1202840056207725	MARUF HOSSAIN	425.00
258	2100290	1203880039311441	MD MANIRUZZAMAN BHIUN	229.50
259	2100291	1202020006787489	SABITA RANI BHOWMIK	128.57
260	2100293	1203150043712491	MD ARIFUZZAMAN	35.07
261	2100294	1204870038599350	MD. ALAUDDIN	116.88
Total				171,175



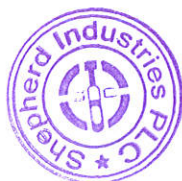
SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
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SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2021-22
As on 30 September 2024

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
1	2200020	1201830008443567	MR. ROMIJ UDDIN	527.00
2	2200021	1201830009289102	MOHAMMAD IQBAL	527.00
3	2200022	1202950045513037	SEKANDAR ALI	527.00
4	2200023	1202950045513045	MOHAMMAD SALIM	527.00
5	2200024	1203570035238281	MUHAMMAD RAQIBUL ISLAM	22.95
6	2200025	1204250061436903	MOHAMMAD SUMON	527.00
7	2200026	1204250062425467	KAMAL HOSSION	527.00
8	2200027	1204250062425820	MOHAMMED HABIBUR RAHMAN	527.00
9	2200028	1204570008104826	MD ZIAUL HAQUE	527.00
10	2200029	1204570008104842	MD MOZAFFAR HOSSAIN	527.00
11	2200030	1204570044576348	SAROWAR ALAM	527.00
12	2200032	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	1,137.30
13	2200033	1201570017267885	SANJIT KUMAR SAHA	697.00
14	2200034	1201580037443541	MD.AZIM MOLLA	527.00
15	2200035	1201840011057681	AKLIMA KHANOM	1,475.60
16	2200036	1201900044913709	DR. MAHFUZ ARA BEGUM	1,211.25
17	2200037	1201980036600511	BINA RANI SAHA	9.35
18	2200038	1202030038551636	MST. NASIMA HOSSAIN	3,571.70
19	2200039	1202350034187288	MD. ASHRAFUL ALAM BHUIYAN	871.25
20	2200040	1202350040767479	MD. SAHABUR ALAM	527.00
21	2200041	1202350042866420	LUBNA ISLAM	0.85
22	2200042	1203040040289929	HIMADRI GHOSE	87.55
23	2200043	1203140045951601	SHAHANA BEGUM	403.75
24	2200044	1203150043712531	MEHERUN NESSA	139.40
25	2200045	1203150049182186	REPON	121.55
26	2200046	1203150049185543	JASHIM HOSSAIN JOY	113.05
27	2200047	1203150049185586	JASHIM HOSSAIN JOY	117.30
28	2200048	1203150049259487	ABU SAYED	191.25
29	2200049	1203520020784336	FERDUSUR RAHMAN	680.00
30	2200050	1203750019879025	MRS PARUL AKTER PANNA	252.45
31	2200051	1203880046455116	MD. MOKTER HOSSAIN	411.40
32	2200052	1204500015090560	MAHBUBUR RAHMAN	14,450.00
33	2200053	1205670040740796	MD. ALIUL ISLAM	2,975.00
34	2200054	53200	ICB LOCAL OFFICE	9,243.75
35	2200056	55400	TRUST BANK INVESTMENT LIMITED	827.90
36	2200058	1202400021709945	MD JAHANGIR ALAM	2,700.00
37	2200059	1202420038830274	BILLAL HOSSAIN	9.35
38	2200060	1203220062601121	MD MASUDUR RAHMAN	368.05
39	2200061	1201840062607624	MD MAHFUZ	914.60
40	2200062	1201580008967980	MATIUR RAHMAN	425.00
41	2200063	1201900015162628	HUMAYUN KABIR	228.65
42	2200064	1202010031074740	SETARA BEGUM	527.00
43	2200065	1203150027012649	FATEMA AKTER	125.80
44	2200066	1203150030417761	MEHERUN NESSA	125.80
45	2200067	1203150043712491	MD ARIFUZZAMAN	143.65
46	2200068	1203150043712507	MD ARIFUZZAMAN	143.65
47	2200069	1203150043712523	FATEMA AKTER	139.40
48	2200070	1203150043712541	RESHMA AKTHER	139.40
49	2200071	1203150043712558	RESHMA AKTHER	139.40
50	2200072	1203150043712590	KHUSHI AKTER	130.05
51	2200073	1203150043712606	KHUSHI AKTER	139.40
52	2200074	1203150043712614	ALIZA	130.05
53	2200075	1203150043712622	ALIZA	147.90
54	2200076	1203150049294269	SHAWKAT HOSSAIN	34.85



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
55	2200077	1203150049333320	SHAWKAT HOSSAIN	51.85
56	2200078	1203150051436375	NAHIDA AKTER	51.85
57	2200079	1203150051436407	NAHIDA AKTER	217.60
58	2200080	1202760008586480	SHARIF UDDIN AHMED	850.00
59	2200081	1202370016554561	ROSEMERY SULTANA	1,246.50
60	2200083	1203140007367599	ABDUL MANNAN	90.95
61	2200084	1202150051381094	ABEDA SULTANA	443.70
62	2200085	1204140045531356	M A MANNAN	2,395.30
63	2200086	1202220000241151	MRS ZAKIA SULTANA	1,275.00
64	2200087	1204120019467800	FERDOUS ARA SHIBLI	8.50
65	2200088	1204120019559287	NOORJAHAN BEGUM	174.25
66	2200089	1204120019599781	FERDOUS ARA SHIBLI	8.50
67	2200090	1204120019599791	NOORJAHAN BEGUM	276.25
68	2200091	1202610003233191	MOHD ZAHID HOSSAIN	13.60
69	2200092	1301860013305591	MITU KUMAR DEY	6,708.20
70	2200093	1202720073906963	MD RUBEL FAKIR	8.50
71	2200094	1203800037393694	MD SHAMEEM AHSAN	616.25
72	2200095	1201940061020575	MD JUEL KHAN	33.15
73	2200096	1202550028087611	MD JAHIRUL ISLAM	871.25
74	2200097	1201540030948028	MD FARDAUS	147.90
75	2200098	1203830020530524	TANVIR HOSSAIN	180.20
76	2200099	1203000060111614	MD EMAMUL HOQUE	4.25
77	2200100	1203000060111772	MST FATEMA BEGUM	2.55
78	2200101	1203000042529713	MD MASIUR RAHMAN BHUIYAN	1,054.00
79	2200102	1203000053277000	MD ALAMGIR HOSSAIN	51.85
80	2200103	1203060017434349	MD AL MAMUN	20,648.20
81	2200104	1203060017434373	MD AL MAMUN	7,405.20
82	2200105	1203150059690753	MD NAZRUL ISLAM	34.85
83	2200106	1203150059690796	MR MD NAZRUL ISLAM	34.85
84	2200107	1204310035193867	MD KHURRAM AZAD	1,654.95
85	2200108	1204680039052221	MD IBRAHIM	407.15
86	2200109	1204680039065354	MD YUNUS MIAH	499.80
87	2200110	1201940016550743	MD SHAHEEN IQBAL	1,014.30
88	2200111	1202980012809931	RUBABA RAHMAN	1,549.55
89	2200112	1203050039245943	MD MAHFUZUR RAHMAN BHUIYAN	2,526.20
90	2200114	1203790016017277	SANGRAM KUMAR MOHAJAN	5,978.05
91	2200115	1203110039648421	MIR MOHIUDDIN	612.85
92	2200116	1203110039648462	MIR MOHIUDDIN	287.30
93	2200117	1203110039648510	MIR AFTAB UDDIN	612.85
94	2200118	1203320019705321	DR MD SAIDUR RAHMAN	871.25
95	2200119	1202800029626393	TUSHAR AHMED	88.40
96	2200120	1203550033576353	MD ABDUL MUNAYEM	4,250.00
97	2200121	1201590024744583	MD MOHI UDDIN	9.35
98	2200122	1201980029228976	SHAHINA AKHTER	527.00
99	2200123	1204050020682218	MD DELWAR HOSSAIN	509.15
100	2200124	1201960073532954	REHANA AKTER PRAMI	556.75
101	2200125	1203040017363301	ANWARA ANU	527.00
102	2200126	1201730065257019	MD ABDUL AZIZ	144.50
103	2200127	1204240028037605	MOHAMMAD NURUL AMIN	527.00
104	2200128	1203150046647481	MD AL IMRAN	125.80
105	2200129	1203150046647498	MD AL IMRAN	125.80
106	2200130	1201900040503536	MD NESARUDDIN	31.45
107	2200131	1204970059060411	ROJINA AKTER	1,785.00
108	2200132	1204970059060669	HARUNUR RASHID	1,785.00
109	2200133	1204970059060685	MD JAMAL UDDIN	1,785.00
110	2200134	1204970059060693	NASRIN AKTER	1,785.00
111	2200135	1204970059067976	HARUNUR RASHID	1,785.00
112	2200136	1204970059067984	MD JAMAL UDDIN	1,785.00
113	2200137	1204970059067992	NASRIN AKTER	1,785.00
114	2200138	1204970059071842	ROJINA AKTER	1,785.00
115	2200139	1204970059374194	MANSUR ISLAM ASIF	1,785.00
116	2200140	1204970059374201	MUJIBUR RAHAMAN	1,785.00
117	2200141	1204970059374475	MUJIBUR RAHAMAN	1,700.00
118	2200142	1204970059573973	MANSUR ISLAM ASIF	1,785.00
119	2200143	1204970063362120	MD BADIUL ALAM	1,785.00
120	2200144	1204970063363901	MD BODIUL ALAM	1,785.00
121	2200145	1203680044630056	AFIA SULTANA	192.95



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
122	2200146	1203970034368871	KAMAL HOSSAIN	196.35
123	2200148	1201820034974722	RATAN CHANDRA BARMAN	20.40
124	2200149	1202840054950938	JAKIR	504.05
125	2200150	1201700032783435	ASIT KUMAR DAS	4,390.25
126	2200151	1601880033977098	MD ROWSHAN ALI	527.00
127	2200153	1203150029141164	ZAKIA BEGUM	18.70
128	2200154	1201730050338170	MARJANA	850.00
129	2200156	1201730036306706	ISHFAQ HOSSAIN CHOWDHURY	85.00
130	2200157	1202370024912009	HALIMA KHATUN	527.00
131	2200158	1204230045218063	AVIJIT KUMAR BISWAS	871.25
132	2200159	1203810021555044	MOHAMMAD YOUSUF	12,763.60
133	2200160	1201590052544296	MST ROKEYA KHATUN	957.95
134	2200161	1202880061607515	MD DURUL HODA	478.55
135	2200162	1202370037685662	MD AMZAD HOSSAIN MOLLA	527.00
136	2200163	1201780008394465	HAJEE ABU TAHER	522.75
137	2200164	1203550015465234	NASIMA KHANAM	638.35
138	2200165	1203500056297953	TASLIMA BEGUM	474.30
139	2200166	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	105.40
140	2200167	1202470023833765	MISS ISHRAT JAHAN NIHAR	527.00
141	2200168	1203210013143608	RANU BEGUM	493.00
142	2200169	1204760049477498	MOS KHADIJA AKTHER SHIULY	418.20
143	2200170	1202410016490294	MOHD ALAM SARDER	1.70
144	2200171	1202950048919564	MD RASEL	3,400.00
145	2200172	1203150049259495	MD MOSHIUR RAHMAN	113.05
146	2200173	1203150049290592	MD MOSHIUR RAHMAN	34.85
147	2200174	1203150049293320	MD ROBIUL ALAM	34.85
148	2200175	1203150049293371	MD ROBIUL ALAM	330.65
149	2200176	1201580049745645	MD PALASH HOSSAIN SARKAR	1,245.25
150	2200177	1202830058266637	MAZBOH UDDIN	1.70
151	2200178	1203300037349041	MOHAMMAD NURUL ISLAM	126.65
152	2200179	1201950019115218	MD SAIFUDDIN AHMED	527.00
153	2200180	1203970025042928	MAKBUL HOSSAIN	972.40
154	2200181	1605550050583139	MD SHAHAZUL ISALAM	25,500.00
155	2200182	1202180056323254	BIPASHA SAMAD	1,551.25
156	2200183	1203880029075575	MOHAMMAD ABDUL QUDDUS	1,683.00
157	2200184	1201700062176234	JAHANGIR ALAM	507.45
158	2200185	1204140056904628	FAZLIMA KHATUN	1,774.80
159	2200186	1203550064403011	ABDUL QUAYUM	86.70
160	2200187	1203020009648435	MISS JAMILA AKTER PINU	527.00
161	2200188	1203040035136428	MD RUHUL AMIN	871.25
162	2200189	1204970043272644	NAZMIN SULTANA	1,020.00
163	2200190	1201890050588249	MD AKTARRUZZAMAN	2.55
164	2200191	1202410026391724	A JALIL	453.05
165	2200192	1204090007769378	MD ABUL KALAM AZAD	86.70
166	2200193	1204070032858900	SHAHEEN AKTER	527.00
167	2200194	1204240048482704	HOSNE ARA	38.25
168	2200195	1204240048483859	MR USHAN AHMED	71.40
169	2200196	1204090039518731	MOHAMMAD FAISAL AHMED	8,500.00
170	2200197	1203670051221361	PROBEER CHANDRA BARAL	1,264.80
171	2200198	1203620047052468	JBCML N0009	0.85
172	2200199	1204970068078455	MD AYUB ALI	340.00
173	2200200	1203570058782484	TAHMINA ISLAM	850.00
174	2200201	1203570058782492	TAHMINA ISLAM	850.00
175	2200202	1203570058782508	SALMA TABASSUM	850.00
176	2200203	1203570058782516	SALAM TABASSUM	850.00
177	2200204	1203570058782524	MST NAZNIN NAHAR	850.00
178	2200205	1203570058815413	MST NAZNIN NAHAR	850.00
179	2200206	1601880034594591	MOHD MOMINUR RAHMAN	527.00
180	2200207	1206090010443761	MD MUSTAFIZUR RAHMAN	871.25
181	2200208	1201730071007803	MAJADA RAHMAN	664.70
182	2200209	1201640027597720	MD TARIQUR RAHMAN	1,423.75
183	2200210	1201580007540367	HASINA ABEDIN	263.50
184	2200211	1202850006077210	MR MD AL MAMUN	2,550.00
185	2200212	1201850002400504	SYED MACKSUSUL ALAM	1,232.50
186	2200213	1201580001557365	MD ABUL HOSSAIN	527.00
187	2200215	1601880028828381	MD HABIBUR RAHMAN	871.25
188	2200216	1201630021023864	BIZ POINTS LTD	820.00



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
189	2200217	1202020035034243	MR SANATON SARKER	558.00
190	2200218	1204230019346982	SUBIR SAHA	435.20
191	2200219	1203140018401353	MD AHSANOUL HABIB SHADI	7,667.00
192	2200220	1203140058515481	MD RAFIQUR RAHMAN	425.00
193	2200221	1203150006848247	MD JASHIM UDDIN	527.00
194	2200222	1203590032010874	PRODIP KUMAR PAUL	1,275.00
195	2200223	1203550018161570	BIDYUT KANTI TALUKDER	105.40
196	2200224	1204970072310472	MD ALA UDDIN	7,225.00
197	2200225	1201960075177128	MD ESHAK	799.00
198	2200226	1201850008616855	TARAWATH FATHEMA CHOWDHURY	680.00
199	2200227	1201850011040791	NISATH NAJIB CHOWDHURY	680.00
200	2200228	1201580074814539	RAHUL BHATTACHARJEE	340.00
201	2200229	1202410028583778	MD NURUL ALAM CHOWDHURY	504.05
202	2200230	1201850012415224	MAHFUJUR REZA CHOWDHURY	680.00
203	2200231	1201850060008195	MUZIBUR REZA CHOWDHURY	680.00
204	2200232	1203680000099381	MAMUNUR RASHED SHAHIN	1,700.00
205	2200233	1605070033940897	ANTARA SAHA	1,742.50
206	2200234	1202140025777936	MD KAMRUZZAMAN BAKUL	1,700.00
207	2200235	1201850010245988	SHAJIDA BEGUM CHOWDHURY	977.50
208	2200236	1201850019707776	SHABEEN SADIKA	680.00
209	2200237	1201850019707792	SHABEEN SADIKA	680.00
210	2200238	1203550045955104	ASHRAFUL ALAM CHOWDHURY	447.10
211	2200239	1201850010245996	SABIHA CHOWDHURY	680.00
212	2200240	1201850010965910	MAHJABIN CHOWDHURY	977.50
213	2200241	1201850012415341	HUMAYRA RASHID CHOWDHURY	680.00
214	2200242	1201850012797399	HUMAYUN RASHID CHOWDHURY	680.00
215	2200243	1201850014161415	HELAL AHMED CHOWDHURY	680.00
216	2200244	1201850014161423	JAKIR HUSSAIN	680.00
217	2200245	1201850014161431	IFFATH ARA CHOWDHURY	680.00
218	2200246	1201850014161441	SALMA CHOWDHURY	680.00
219	2200247	1201850015379188	SUAIM HAMID CHOWDHURY	680.00
220	2200248	1203610033219202	MAMUN IQBAL KHAN	71.40
221	2200249	1204760072757121	MD ABDUL HOQUE	1,615.00
222	2200250	1204170019328911	MD ABDULLAH AL NOMAN	527.00
223	2200251	1202630030921171	SAHEDA AKTER	1,054.00
224	2200252	1201590006536844	MD YOUNUS	5.10
225	2200253	1204040030404073	SK SHAMIM AHMED	50.15
226	2200254	1203360075480381	DABYSISH PAUL	850.00
227	2200255	1202120012307993	MD SOLAYMAN	2.55
228	2200256	1201830072224565	MD SIFATUR RAHMAN	95.20
229	2200257	1203550046123687	TOWSIF CHOWDHURY	918.00
230	2200258	1204310045142966	MD SHABOJ	2,550.00
231	2200259	1203140053902920	ESRAT JAHAN ESHITA	435.20
232	2200260	1204780073942110	MD ABDUL MOZID KHAN	34,000.00
233	2200261	1202550065103920	LUTHFA BEGUM CHOUDHURY	4,617.20
234	2200262	1201580013249724	MD KHALILUR RAHMAN	12.75
235	2200263	1202650070356541	MD ESTIAQUE HOSSAIN	4,050.00
236	2200264	1201580021174248	MAMTAZ BEGUM	2,601.00
237	2200265	1203260072076603	MOSAMMAT REHANA AKTER	28.05
238	2200266	1203150027012748	ARJU BEGUM	125.80
239	2200267	1203150043712812	ARJU BEGUM	143.65
240	2200268	1202600020821101	ABU JAFAR MD RAKIB HASAN	43.35
241	2200269	1201940015366369	MD NURUR RAHMAN PATWARY	170.00
242	2200270	1202020000077814	SHEIKH FARZANA NAHID	53.55
243	2200271	1204770057228057	BILKISH KHANAM POPPY	1,232.50
244	2200272	1202900033475652	MD KAMAL UDDIN	105.40
245	2200273	1202140000014006	SHAH ALAM BABU	1,054.00
246	2200274	1202740018361238	MOUSUMI BARUA	632.40
247	2200275	1201580008568715	MD FARUQ GAZI	4,250.00
248	2200276	1202950017128836	ARMAN ALAM	316.20
249	2200277	1204030062712392	JAVED AHMED	957.95
250	2200278	1203680044882463	MD KHOKON MIAH	2,550.00
251	2200279	1203060041348583	DR MD MAMUNUR RASHID	701.10
252	2200280	1202620002032974	MD HARUN AR RASHID	3,583.80
253	2200281	1201600015872374	MOHAMMED ASAD ULLAH	645.30
254	2200282	1202840056206902	REGIA BEGUM	1,742.50
255	2200283	1202840056207725	MARUF HOSSAIN	1,742.50



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
256	2200285	1202490074936619	TASLIMA MIAH	1,178.95
257	2200286	1202490074936678	MD MINTO	826.20
258	2200287	1202490074936750	MD MINTO	719.95
259	2200288	1202490074936833	MD LITON ALI	719.95
260	2200289	1202490074936908	MD LITON ALI	719.95
261	2200290	1202490074936983	PARIMAL CHANDRO SHIL	719.95
262	2200291	1202490074937051	PARIMUL CHANDRA SHIL	719.95
263	2200292	1202490074937150	SUNDOR ALI	719.95
264	2200293	1202490074937268	SUMDOR ALI	709.75
265	2200294	1202490074937316	MST MORIOM BEGUM	709.75
266	2200295	1202490074937431	MST MARIOM BEGUM	709.75
267	2200296	1202490074937490	KHOKAN CHANDRA DAS	709.75
268	2200297	1202490074937549	KHOKAN CHANDRA DAS	709.75
269	2200298	1202490074937613	HUMAYUN KABIR MREDA	709.75
270	2200299	1202490074937664	HUMAYUN KABIR MREDA	757.35
271	2200300	1202490074937720	MD EDLAS ALI	709.75
272	2200301	1202490074937781	MD EDLAS ALI	709.75
273	2200302	1202490074937838	MR PANNU	709.75
274	2200303	1202490074937870	MR PANNO	709.75
275	2200304	1202490074937902	MST MINA BEGUM	709.75
276	2200305	1202490074938147	MST MRNA BEGUM	709.75
277	2200306	1202490074938310	MD ABDUL BAREK	709.75
278	2200307	1202490074938353	MD ABDUL BAREK	709.75
279	2200308	1202490074938411	MD SHAHIN KHA	709.75
280	2200309	1202490074938444	MD SHAHIN KHA	709.75
281	2200310	1202490074986294	MD PARBEZ	699.55
282	2200311	1202490074986342	MD PARBEZ	699.55
283	2200312	1202490074986385	AKIR HUSSAIN	699.55
284	2200313	1202490074986451	AKIR HUSSAIN	699.55
285	2200314	1202490074986540	MD OMAR FARUQUE	699.55
286	2200315	1202490074986615	MD OMAR FARUQUE	731.85
287	2200316	1202490074986706	NUR IZAZ	699.55
288	2200317	1202490074986813	NUR IZAZ	699.55
289	2200318	1202490074986904	MD RAKIBUL GAZI	699.55
290	2200319	1202490074987058	MD RAKIBUL HASAN GAZI	699.55
291	2200320	1202490074987114	MD SHAKIL	719.10
292	2200321	1202490074987157	MD SHAKIL	719.10
293	2200322	1202490074987191	MD HASANUZZAMAN	696.15
294	2200323	1202490074987272	MD HASANUZZAMAN	699.55
295	2200324	1202490074987304	SHAMIM AHMED	699.55
296	2200325	1202490074987363	SHAMIM AHMED	666.40
297	2200326	1202490074988285	MD RAKIBUL ISLAM	666.40
298	2200327	1202490074988368	MD RAKIBUL ISLAM	696.15
299	2200328	1202490074988673	MD YOUSUF MOLLA	696.15
300	2200329	1202490074988731	MD YOUSUF MOLLA	993.65
301	2200330	1202490074988847	MOHAMMAD IRFAN	665.55
302	2200331	1202490074988911	MOHAMMAD IRFAN	666.40
303	2200332	1202490074989014	MD AL AMIN MIA	665.55
304	2200333	1202490074989091	MD AL AMIN MIA	682.55
305	2200334	1202490074989204	MD RAJULUR RASHID TAREK	665.55
306	2200335	1202490074989311	MD RAJULUR RASHID TAREK	665.55
307	2200336	1202490074989437	MAHAMUDUL HASAN RAKIN	665.55
308	2200337	1202490074989511	MAHAMUDUL HASAN RAKIB	665.55
309	2200338	1202490074989833	JAKIR HOSSAIN RIDOY	664.70
310	2200339	1202490074989975	JAKIR HOSSAIN RIDOY	682.55
311	2200340	1202490074990187	MD SUJON MEAN	693.60
312	2200341	1202490074990278	MD SUJON MEAN	692.75
313	2200342	1202490074990377	MD ZAKIR HOSSAIN	692.75
314	2200343	1202490074990516	MD ZAKIR HOSSAIN	692.75
315	2200344	1202490074990615	SAJUBUR RAHMAN	692.75
316	2200345	1202490074990757	SAJIBUR RAHMAN	692.75
317	2200346	1202490074990848	SHUVO KHAN	692.75
318	2200347	1202490074990963	SHUVO KHAN	697.85
319	2200348	1202490074991106	ABDULLAH MD TAHER	697.85
320	2200349	1202490074991248	ABDULLAH MD TAHER	697.85
321	2200350	1202490074991347	RAKIB UDDIN	697.85
322	2200351	1202490074991869	RAKIB UDDIN	697.85



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
323	2200352	1202490074991992	NUR KARIM	697.85
324	2200353	1202490074992376	NUR KARIM	692.75
325	2200354	1202490074992483	HUSSAIN AHAMMAD	692.75
326	2200355	1202490074992681	HUSSAIN AHAMMAD	697.85
327	2200356	1202490074992799	RIMON AHMED	697.85
328	2200357	1202490074992881	RIMON AHMED	692.75
329	2200358	1202490074997914	JHARNA RANI DAS	692.75
330	2200359	1202490074998009	JHARNA RANI DAS	697.85
331	2200360	1202490074998084	LIPI AKTER	712.30
332	2200361	1202490074998175	LILPI AKTER	697.00
333	2200362	1202490074998258	HABIBUR MOLLA	692.75
334	2200363	1202490074998306	HABIBUR MOLLA	712.30
335	2200364	1202490074998413	MD SHIDUL ISLAM SHEKH	709.75
336	2200365	1202490074998520	MD SHIDUL ISLAM SHEKH	709.75
337	2200366	1202490074998581	REHENA AKTER	709.75
338	2200367	1202490074998621	REHENA AKTER	692.75
339	2200368	1202490074998745	MD MOHIDUL ISLAM	750.55
340	2200369	1202490074998801	MD MOHIDUL ISLAM	750.55
341	2200370	1202490074998943	CHAMPA BEGUM	750.55
342	2200371	1202490074999038	CHAMPA BEGUM	750.55
343	2200372	1202490074999102	MD ABDUL MOJID	692.75
344	2200373	1202490074999196	MD ABDUL MAJID	692.75
345	2200374	1202490074999260	SALIM DAWAN	709.75
Total				412,330

Dividend Payable 2022-2023

16,295,667

Grand Total	16,879,172
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