

SHEPHERD INDUSTRIES PLC
Statement of Financial Position
As on 31 December 2024

| | Notes | Amount in Taka 31-Dec-2024 | Amount in Taka 30-Jun-2024 |
|--|-------|-------------------------------|-------------------------------|
| ASSETS | | | |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 4 | 1,525,687,138 | 1,559,912,870 |
| Capital Work-in-Progress | 5 | - | - |
| Current Assets | | | |
| Inventories | 6 | 1,843,879,550 | 1,861,903,625 |
| Trade and Other Receivables | 7 | 1,386,573,034 | 1,156,035,857 |
| Investment in FDR | 8 | - | 36,275,712 |
| Advance, Deposit and Prepayments | 9 | 95,480,801 | 68,613,749 |
| Cash and Cash Equivalents | 10 | 37,996,815 | 10,259,300 |
| | | 4,889,617,338 | 4,693,001,113 |
| EQUITY AND LIABILITIES | | | |
| Shareholders' Equity | | | |
| Share Capital | 11 | 1,540,464,730 | 1,540,464,730 |
| Revaluation Reserve | 12 | 507,621,793 | 509,315,847 |
| Retained Earnings | 13 | 63,347,597 | 15,587,729 |
| Non-Current Liabilities | | | |
| Deferred Tax Liabilities | 14 | 111,216,014 | 114,164,389 |
| Current Liabilities | | | |
| Loan from Shareholders' | 15 | 23,144,861 | 23,144,861 |
| Current a/c with Related Entity | 16 | 128,091,376 | 121,287,976 |
| Trade and Other Payables | 17 | 496,431,354 | 333,369,723 |
| Workers Profit Participation Fund (WPPF) | 18 | 7,750,086 | 4,623,347 |
| Short Term Bank Loan | 19 | 1,743,590,412 | 1,792,052,770 |
| Unclaimed Dividend | 20.1 | 544,192 | 583,505 |
| Dividend Payable | 20.2 | 15,247,677 | 27,821,273 |
| Liabilities for Expenses and Provisions | 21 | 252,167,246 | 210,584,963 |
| | | 4,889,617,338 | 4,693,001,113 |
| Net Asset Value (NAV) Per Share | 31 | 13.71 | 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 six months period ended 31 December 2024

| | Notes | Amount in Taka | | Amount in Taka | | Amount in Taka | | Amount in Taka | |
|--|---------|---------------------|----------------------|---------------------|---------------------|----------------|-------------|----------------|-------------|
| | | 1-Jul-2024 | | 1-Jul-2023 | | 1-Oct-2024 | | 1-Oct-2023 | |
| | | To | To | To | To | To | To | To | To |
| | | 31-Dec-2024 | 31-Dec-2023 | 31-Dec-2024 | 31-Dec-2023 | 31-Dec-2024 | 31-Dec-2023 | 31-Dec-2024 | 31-Dec-2023 |
| Revenue | 22 | 1,371,349,587 | 1,167,458,591 | 691,154,866 | 502,413,651 | | | | |
| Less: Cost of Sales | 23 | (1,175,282,177) | (1,054,828,924) | (590,253,552) | (457,938,961) | | | | |
| Gross Profit | | 196,067,410 | 112,629,667 | 100,901,314 | 44,474,690 | | | | |
| Less: Operating Expenses | | (35,143,019) | (38,451,438) | (16,757,449) | (20,536,929) | | | | |
| Selling and Distribution Expenses | 26 | (5,898,043) | (6,203,797) | (3,049,294) | (3,179,950) | | | | |
| Administrative Expenses | 27 | (29,244,976) | (32,247,641) | (13,708,155) | (17,356,979) | | | | |
| Profit from Operation | | 160,924,391 | 74,178,229 | 84,143,865 | 23,937,761 | | | | |
| Foreign Currency Gain/(Loss) | 24 | 16,947,850 | (57,860,015) | 7,733,940.00 | (15,209,567) | | | | |
| Other Income | 25 | 8,150,650 | 8,861,395 | 4,060,175.00 | 4,343,317 | | | | |
| Financial Expenses | 28 | (120,361,382) | (135,523,857) | (58,257,963.00) | (51,521,413) | | | | |
| Net Profit/ (Loss) Before Tax and WPPF | | 65,661,509 | (110,344,248) | 37,680,017 | (38,449,902) | | | | |
| Workers Profit Participation Fund (WPPF) | | (3,126,739) | - | (1,794,287.00) | - | | | | |
| Net Profit/ (Loss) Before Tax | | 62,534,770 | (110,344,248) | 35,885,730 | (38,449,902) | | | | |
| Income Tax Expense: | | (9,293,649) | (13,651,732) | (3,453,303) | (5,021,146) | | | | |
| Current Tax | 29 | (11,943,074) | (16,536,388) | (4,812,718) | (6,356,565) | | | | |
| Deferred Tax Income/(Expenses) | Annex-B | 2,649,425 | 2,884,656 | 1,359,415 | 1,335,419 | | | | |
| Net Profit/ (Loss) after Tax for the year | | 53,241,121 | (123,995,980) | 32,432,427 | (43,471,048) | | | | |
| Earnings Per Share (EPS) | 30 | 0.35 | (0.80) | 0.21 | (0.28) | | | | |


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the six months period ended 31 December 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: Cash Dividend | - | - | - | - |
| Less: Stock Dividend | - | - | (7,474,257) | (7,474,257) |
| Less: Depreciation on Revaluation Transfer to Retained earnings | - | (1,993,004) | 1,993,004 | - |
| Add/(Less): Deferred Tax Income/(Expenses) during the year | - | 298,950 | - | 298,950 |
| Add: Net Profit/(Loss) for the year | - | - | 53,241,121 | 53,241,121 |
| Closing balance on 31 December 2024 | 1,540,464,730 | 507,621,793 | 63,347,597 | 2,111,434,120 |

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the six months period ended 31 December 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: Cash Dividend | - | - | (37,371,286) | (37,371,286) |
| Less: Stock Dividend | - | - | - | - |
| Less: Depreciation on Revaluation Transfer to Retained earnings | - | (2,215,123) | 2,215,123 | - |
| Add/(Less): Deferred Tax Income/(Expenses) during the year | - | 332,269 | - | 332,269 |
| Add: Net Profit/(Loss) for the year | - | - | (123,995,980) | (123,995,980) |
| Closing balance on 31 December 2023 | 1,540,464,730 | 511,178,236 | 122,419,401 | 2,174,062,367 |


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Statement of Cash Flows
For the six months period ended 31 December 2024

| | Notes | Amount in Taka | |
|---|-------|---------------------|----------------------|
| | | 1-Jul-2024 | 1-Jul-2023 |
| | | To | To |
| | | 31-Dec-2024 | 31-Dec-2023 |
| A. Cash Flows from Operating Activities | | | |
| Received from Customers and Others | 32 | 1,189,251,248 | 1,515,005,699 |
| Payment to Creditors, Suppliers, Employees and | 33 | (998,212,513) | (1,005,081,287) |
| Cash Inflow/(Outflow) from Operation | | 191,038,736 | 509,924,412 |
| Income Tax Paid | 34 | (11,200,481) | (17,207,374) |
| Financial Expenses | | (120,361,382) | (135,523,857) |
| Net cash used in Operating Activities | 36 | 59,476,873 | 357,193,181 |
| B. Cash Flows from Investing Activities | | | |
| Acquisition of Property, Plant and Equipment | | (99,045) | (785,846) |
| Investment on FDR | | 36,275,712 | (15,304,857) |
| Net cash used in Investing Activities | | 36,176,667 | (16,090,703) |
| C. Cash Flow from Financing Activities | | | |
| Current a/c with Related Entity | | 6,803,400 | 12,490,843 |
| Short Term Loan Received/(Paid)-Net | | (54,987,049) | (367,070,745) |
| Dividend Paid | | (20,087,166) | (7,974,717) |
| Net cash used in by Financing Activities | | (68,270,815) | (362,554,619) |
| D. Net Increase/(Decrease) in cash and Cash Equivalent | | 27,382,725 | (21,452,141) |
| E. Cash & Cash Equivalent at beginning at the period | | 10,259,300 | 39,472,811 |
| F. Unrealized Foreign Exchange Gain/(Loss) | | 354,790 | 315,987 |
| G. Cash & Cash Equivalent at the end of the period | | 37,996,815 | 18,336,657 |
| Net Operating Cash Flows Per Share (NOCFPS) | 35 | 0.39 | 2.32 |


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

SHEPHERD INDUSTRIES PLC
Notes to the Financial Statements
As at and for the period ended 31 December 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 31 December 2024;
- Statement of Profit or Loss and other Comprehensive Income for the period ended 31 December 2024;
- Statement of Change in Equity for the period ended 31 December 2024;
- Statement of Cash Flows for the period ended 31 December 2024; and
- Accounting Policies and explanatory notes to the Financial Statements for the period ended 31 December 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 six months from 01 July 2024 to 31 December 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 regulations:

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^t 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^t 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 31-Dec-2024 | Amount in Taka 30-Jun-2024 |
|--|-------------------------------|-------------------------------|
| 4 Property, Plant & Equipment | | |
| A. Cost | | |
| Opening balance | 2,620,759,155 | 2,595,033,297 |
| Add: Addition during the Period | 99,045 | 55,479,527 |
| Less: Disposal made during the Period | - | (29,753,669) |
| | 2,620,858,200 | 2,620,759,155 |
| B. Accumulated Depreciation | | |
| Opening balance | 1,060,846,285 | 1,012,760,984 |
| Add: Addition during the Period | 34,324,777 | 73,592,702 |
| Less: Adjustments made during the period | - | (25,507,401) |
| Accumulated Depreciation | 1,095,171,062 | 1,060,846,285 |
| Written Down Value (A - B) | 1,525,687,138 | 1,559,912,870 |

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 |
| | - | 54,323,528 |
| Less: Transfer to Property, Plant & Equipments | - | 54,323,528 |
| | - | - |

| | | |
|----------------------|----------------------|----------------------|
| 6 Inventories | | |
| Raw Materials | 1,472,573,260 | 1,473,700,731 |
| Dyes & Chemical | 204,756,840 | 249,923,135 |
| Work-in-Process | 60,955,872 | 15,975,605 |
| Finished Goods | 92,185,847 | 109,480,752 |
| Packing Materials | 3,152,874 | 3,288,208 |
| Stores & Spares | 10,254,857 | 9,535,194 |
| | 1,843,879,550 | 1,861,903,625 |

| | | |
|--------------------------------------|----------------------|----------------------|
| 7 Trade and other Receivables | | |
| Opening Balance | 1,145,703,372 | 1,504,181,725 |
| Sales | 1,371,349,587 | 2,106,084,679 |
| Proceeds Received during the year | (1,183,183,884) | (2,552,610,568) |
| | 1,333,869,075 | 1,057,655,836 |
| Foreign Exchange Gain/(Loss) | 40,288,188 | 88,047,536 |
| Accounts Receivable | 1,374,157,263 | 1,145,703,372 |
| Other Receivable | 12,415,771 | 10,332,485 |
| | 1,386,573,034 | 1,156,035,857 |

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 | 1,362,441,714 | 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 | 8,107,406 | 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 | 16,023,914 | 80,048,072 |
| vi) The maximum amount of receivable due by any director or other officer of the company | - | - |
| | 1,386,573,034 | 1,156,035,857 |

The aging of trade and other receivables is as follows:

| Ageing Schedule | Accounts Receivable | Other Receivable | Total | Total |
|----------------------|----------------------|-------------------|----------------------|----------------------|
| Within Three Months | 637,557,860 | 2,560,108 | 640,117,968 | 443,646,134 |
| Three to Six Months | 537,711,898 | 4,606,261 | 542,318,159 | 533,147,270 |
| More than Six Months | 198,887,505 | 5,249,402 | 204,136,907 | 179,242,453 |
| | 1,374,157,263 | 12,415,771 | 1,386,573,034 | 1,156,035,857 |



| | Amount in Taka 31-Dec-2024 | Amount in Taka 30-Jun-2024 |
|--|-------------------------------|-------------------------------|
| 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) | 50,752,718 | 41,419,999 |
| Deposits | 44,728,083 | 27,193,750 |
| | 95,480,801 | 68,613,749 |
| 9.1 Advances | | |
| Advance Income Tax (Note -9.2) | 43,285,472 | 32,161,994 |
| Other Advance | 7,467,246 | 9,258,005 |
| | 50,752,718 | 41,419,999 |
| 9.2 Advance Income Tax | | |
| Opening Balance | 32,161,994 | 46,888,025 |
| Addition during the year: | 11,123,478 | 26,249,580 |
| TDS on Export | 10,542,140 | 24,890,483 |
| AIT - Car | 549,000 | 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 | 43,285,472 | 32,161,994 |
| 10 Cash and Cash Equivalents | | |
| The Break-up of the Amount is given below: | | |
| Cash in Hand | 247,300 | 116,435 |
| Cash at Banks (Note -10.1) | 37,749,515 | 10,142,865 |
| | 37,996,815 | 10,259,300 |
| 10.1 Cash at Bank | | |
| Bank Name & Account Number | | |
| Eastern Bank CD # 1131060206101 | 15,948 | 133,659 |
| Eastern Bank Margin | 867,491 | 6,675 |
| IFIC Bank CD # 1002-535257001 | 1,384,999 | 3,521,194 |
| IFIC Bank CD (ERQ) # 1002-535257071 | 106,799 | 103,395 |
| Southeast Bank DAD (\$) # 15400000019 | 14,622,906 | 572,990 |
| Southeast Bank FC (\$) # 15500000371 | 3,681,216 | - |
| Southeast Bank A/C # 0010-11100017637 | 46 | 656 |
| Southeast Bank A/C # 0010-11100017685 | 153,054 | 159,092 |
| Southeast Bank A/C # 0010-11100017760 | 381,097 | 416,172 |
| Southeast Bank A/C # 0010-11100017816 | 4,674 | 554,509 |
| National Bank A/C # 0043-33017514 | 319,723 | 320,218 |
| DBBL-CD A/C # 117-110-037216 | 180,150 | 139,488 |
| IFIC A/C # 0170231013001 | 115 | 115 |
| IFIC A/C # 0170330270001 | 4,942 | 5,459 |
| IFIC A/C # 1002-535257-836 (USD A/c) | 11,529 | 98,176 |
| IFIC A/C # 0000-535257-837 | 7,475 | 7,230 |
| NBL FC A/C-0043-84004808 (USD A/c) | 60,439 | 58,457 |
| Pubali Bank CD # 4465901009224 | 17,769 | 785,630 |
| Southeast Bank CD # 111-17190 | - | 308,113 |
| Southeast Bank A/C # 0010-11100017718 | 2,585 | 2,930 |
| Southeast Bank # 0094 | 15,926,558 | 2,948,707 |
| | 37,749,515 | 10,142,865 |



| | Amount in Taka 31-Dec-2024 | Amount in Taka 30-Jun-2024 |
|--|-------------------------------|-------------------------------|
| 11 Share Capital | | |
| Authorized Capital: 190,000,000 ordinary shares of Tk. 10/- each. | <u>1,900,000,000</u> | <u>1,900,000,000</u> |
| Paid up Capital: 154,046,473 ordinary shares @ Tk.10/- each. | <u>1,540,464,730</u> | <u>1,540,464,730</u> |

| 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 earnings | (1,993,004) | (4,406,169) |
| Add/(Less): Deferred Tax Income/(Expenses) during the period | 298,950 | 660,926 |
| | <u>507,621,793</u> | <u>509,315,847</u> |

13 Retained Earnings

| | | |
|--|-------------------|-------------------|
| Opening balance | 15,587,729 | 281,571,544 |
| Less: Cash dividend | (7,474,257) | (37,371,286) |
| Add: Net profit/(loss) for the year/period | 53,241,121 | (233,018,698) |
| Add: Depreciation transferred from revaluation reserve | 1,993,004 | 4,406,169 |
| | <u>63,347,597</u> | <u>15,587,729</u> |

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 | (2,649,425) | (6,033,887) |
| Add/(Less): Deferred Tax Expenses/(Income) recognized directly in Statement of Changes in Equity | (298,950) | (660,926) |
| | <u>111,216,014</u> | <u>114,164,389</u> |

15 Loan from Shareholders'

| | |
|-------------------|-------------------|
| <u>23,144,861</u> | <u>23,144,861</u> |
|-------------------|-------------------|

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 | 109,575,374 | 110,071,974 |
| Shepherd Jeans Ltd. | 5,979,252 | 479,252 |
| Taiwan Food & Processing Industries Ltd. | 12,536,750 | 10,736,750 |
| | <u>128,091,376</u> | <u>121,287,976</u> |

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



| | Amount in Taka 31-Dec-2024 | Amount in Taka 30-Jun-2024 |
|------------------------------------|-------------------------------|-------------------------------|
| 17 Trade and Other Payables | | |
| This has been arrived as under: | | |
| Trade Payable | 460,172,262 | 308,297,858 |
| Other Payable | 36,259,092 | 25,071,865 |
| | 496,431,354 | 333,369,723 |

| Ageing Schedule | Trade Payable | Other Payable | Total | Total |
|----------------------------|--------------------|-------------------|--------------------|--------------------|
| Within Three Months | 309,367,011 | 15,244,170 | 324,611,181 | 239,392,305 |
| Three months to six months | 125,736,271 | 14,740,129 | 140,476,400 | 70,142,431 |
| More than six months | 25,068,980 | 6,274,793 | 31,343,773 | 23,834,987 |
| | 460,172,262 | 36,259,092 | 496,431,354 | 333,369,723 |

| | | |
|---|------------------|------------------|
| 18 Workers Profit Participation Fund | | |
| Opening Balance | 4,623,347 | 4,623,347 |
| Add: Addition during the year | 3,126,739 | - |
| | 7,750,086 | 4,623,347 |
| Less: Payment during the year | - | - |
| Closing Balance | 7,750,086 | 4,623,347 |

| | | |
|---|----------------------|----------------------|
| 19 Short Term Bank Loan | | |
| This consist of the following: | | |
| Force Loan IFIC Bank Limited | 173,116,204 | 140,502,154 |
| LDBP Loan Eastern Bank Ltd | 59,345,680 | 98,280,666 |
| LDBP Loan IFIC Bank Limited | 107,304,000 | 78,778,000 |
| LDBP Loan Southeast Bank Limited | 237,884,043 | 310,816,190 |
| Term Loan Southeast Bank Limited | 695,304,570 | 792,600,772 |
| Term Loan IFIC Bank Limited | 82,827,848 | 179,607,543 |
| Force Loan Southeast Bank Limited | 195,827,548 | - |
| SOD - IFIC Bank IFIC Bank Limited | 51,816,722 | 53,351,009 |
| SOD-Southeast Bank Southeast Bank Limited | 83,021,921 | 82,852,670 |
| UPAS Loan Southeast Bank Limited | 57,141,874 | 55,263,766 |
| | 1,743,590,412 | 1,792,052,770 |

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

| | | |
|---|-------------------|-------------------|
| 20 Dividend Payable | | |
| Opening Balance | 28,404,778 | 9,606,729 |
| Declared Cash Dividend for the year 2023-2024/2022-2023 | 7,474,257 | 37,371,286 |
| Unclaimed Dividend Account | 35,879,035 | 46,978,015 |
| Cash Dividend Paid during the year | (15,417,400) | (10,229,472) |



| | Amount in Taka 31-Dec-2024 | Amount in Taka 30-Jun-2024 |
|--|-------------------------------|-------------------------------|
| TDS Against Cash Dividend paid during the year | (4,630,453) | (7,778,792) |
| Less: Unclaimed dividend Paid during the year | (39,313) | (329,336) |
| Unclaimed Dividend transfer to CMSF as per BSEC notification | - | (235,637) |
| Closing Balance | 15,791,870 | 28,404,778 |

20.1 Unclaimed Dividend Account

| Year | Number of Share Holders | | |
|------------------------|-------------------------|----------------|----------------|
| 2019-20 | - | - | - |
| 2020-21 | 260 | 165,862 | 171,175 |
| 2021-22 | 344 | 378,330 | 412,330 |
| Closing Balance | | 544,192 | 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 | 7,474,257 | 37,371,286 |
| Less : Payment during the year: | | |
| For the year 2021-2022 | - | - |
| For the year 2022-2023 | (15,417,400) | (10,229,472) |
| | 19,878,130 | 36,012,395 |
| Less: TDS Against Cash Dividend paid during the year | (4,630,453) | (7,778,792) |
| Less: Transferred to unclaimed dividend | | (412,330) |
| Closing Balance | 15,247,677 | 27,821,273 |

The details have been shown in Annexure-B.

21 Liabilities for Expenses and Provisions

This consist of the following:

| | | |
|--|--------------------|--------------------|
| Salary & Allowance-Payable | 18,604,288 | 18,256,726 |
| Tax Deduction at Source | 25,923,113 | 24,991,744 |
| Gas, Electric Bill & Internet Bill Payable | 64,938,530 | 41,413,948 |
| Audit & Professional Fees Payable | 345,000 | 690,000 |
| Employees CPF Payable | 2,039,301 | 1,273,403 |
| Provision for Employees' Gratuity Fund | 80,129,961 | 75,638,160 |
| Provision for Income Tax (Note-21.1) | 60,187,053 | 48,320,982 |
| | 252,167,246 | 210,584,963 |

21.1 Provision for Income Tax

| | | |
|---------------------------------------|-------------------|-------------------|
| Opening Balance | 48,320,982 | 65,019,959 |
| Add: Addition during the year/period | 11,943,074 | 28,111,811 |
| | 60,264,056 | 93,131,770 |
| Less: Paid during the year/Period | (77,003) | (3,835,177) |
| Less: Adjusted during the year/period | - | (40,975,611) |
| | 60,187,053 | 48,320,982 |



| | Amount in Taka | Amount in Taka | Amount in Taka | Amount in Taka |
|--|----------------------|----------------------|----------------------|----------------------|
| | 1-Jul-2024 | 1-Jul-2023 | 1-Oct-2024 | 1-Oct-2023 |
| | To | To | To | To |
| | 31-Dec-2024 | 31-Dec-2023 | 31-Dec-2024 | 31-Dec-2023 |
| 22 Revenue | | | | |
| Export Sales | 1,371,349,587 | 1,167,458,591 | 691,154,866 | 502,413,651 |
| | <u>1,371,349,587</u> | <u>1,167,458,591</u> | <u>691,154,866</u> | <u>502,413,651</u> |
| 23 Cost of Sales | | | | |
| This has been arrived as under: | | | | |
| Work in process (Opening) | 15,975,605 | 14,669,943 | 58,584,525 | 35,260,080 |
| Add: Raw Material Consumed | 947,455,846 | 830,351,785 | 445,973,739 | 359,789,452 |
| Add: Factory Overhead | 255,511,693 | 273,770,802 | 132,981,545 | 129,379,270 |
| Less: Work in Process (Closing) | (60,955,872) | (34,405,208) | (60,955,872) | (34,405,208) |
| Cost of Production | 1,157,987,272 | 1,084,387,322 | 576,583,937 | 490,023,594 |
| Add: Finished Goods (Opening) | 109,480,752 | 53,109,400 | 105,855,462 | 50,583,165 |
| Finished Goods Available for sale | 1,267,468,024 | 1,137,496,722 | 682,439,399 | 540,606,759 |
| Less: Finished Goods (Closing) | (92,185,847) | (82,667,798) | (92,185,847) | (82,667,798) |
| Cost of Sales | 1,175,282,177 | 1,054,828,924 | 590,253,552 | 457,938,961 |
| 23.1 Raw Material Consumed | | | | |
| Opening Stock | 1,726,912,074 | 1,803,886,676 | 1,678,175,953 | 1,775,890,843 |
| Raw Materials | 1,473,700,731 | 1,582,764,357 | 1,437,954,857 | 1,568,667,502 |
| Dyes & Chemicals | 249,923,135 | 216,890,521 | 236,696,542 | 201,525,618 |
| Packing Materials | 3,288,208 | 4,231,798 | 3,524,554 | 5,697,723 |
| Add: Cost of Materials Purchased | 901,026,746 | 758,909,828 | 448,280,760 | 316,343,328 |
| Raw materials | 783,941,959 | 613,730,603 | 401,532,795 | 239,119,968 |
| Dyes & chemicals | 97,926,503 | 127,497,987 | 37,306,064 | 72,567,258 |
| Packing materials | 6,374,644 | 7,717,407 | 3,457,024 | 2,016,166 |
| Carrying inward | 3,535,600 | 4,996,100 | 1,010,300 | 1,551,400 |
| Insurance | 999,000 | 500,892 | 333,991 | 190,909 |
| Clearing & forwarding expenses | 8,249,040 | 4,466,839 | 4,640,586 | 897,627 |
| Raw Materials available for Consumption | 2,627,938,820 | 2,562,796,504 | 2,126,456,713 | 2,092,234,171 |
| Less: Closing Stock | 1,680,482,974 | 1,732,444,719 | 1,680,482,974 | 1,732,444,719 |
| Raw Materials | 1,472,573,260 | 1,502,612,615 | 1,472,573,260 | 1,502,612,615 |
| Dyes & Chemicals | 204,756,840 | 225,510,839 | 204,756,840 | 225,510,839 |
| Packing Materials | 3,152,874 | 4,321,265 | 3,152,874 | 4,321,265 |
| Raw Materials Consumed | 947,455,846 | 830,351,785 | 445,973,739 | 359,789,452 |
| 23.2 Factory Overheads | | | | |
| This has been arrived as under: | | | | |
| Ansar Guard Expenses | 35,400 | 35,400 | 17,700 | 20,600 |
| Conveyance | 600,090 | 486,500 | 317,050 | 294,795 |
| Contribution to Gratuity Fund | 4,372,598 | 5,342,132 | 2,186,299 | 2,671,066 |
| Contribution to Provident Fund | 857,925 | 1,534,820 | 412,779 | 733,544 |
| Crockeries & Cutleries | 990 | 1,900 | 300 | 1,000 |
| Depreciation | 31,547,215 | 33,009,699 | 15,773,645 | 16,739,732 |
| Electricity Bill | 10,418,370 | 16,927,499 | 4,809,647 | 7,260,763 |
| Fire Fighting Expenses | 66,920 | 68,112 | 66,920 | 45,795 |
| Forms, Stamps, Documents etc. | 14,810 | 62,940 | 12,160 | 57,000 |
| Fuel, Oil & Lubricants | 1,197,378 | 802,090 | 341,037 | 397,675 |
| Gas Bill | 111,290,444 | 111,874,160 | 60,093,030 | 52,639,661 |
| Gas Bill-Factory Residence | 46,103 | 18,179 | 12,910 | 9,397 |
| Hangs, Twisting & Winding Expenses | 3,255,548 | 3,805,789 | 2,648,509 | 2,664,836 |
| Insurance-Fire | 3,206,796 | 1,112,250 | 1,603,398 | 556,125 |
| Loading & Unloading Charge | 39,440 | 178,098 | 18,850 | 66,517 |
| Medical Expenses | 60,673 | 64,286 | 36,848 | 33,663 |
| Printing- Factory | 306,426 | 258,690 | 229,260 | 101,500 |
| Rates & Taxes | 871,732 | 87,450 | - | 7,020 |
| Repair & Maintenance of Building, Machineries etc. | 5,311,658 | 15,451,655 | 2,814,204 | 4,182,899 |
| Stationeries | 241,565 | 246,209 | 140,079 | 87,958 |
| Sundry Expenses | 1,745,944 | 1,461,117 | 1,173,905 | 937,163 |
| Testing Charge | 162,150 | 281,212 | 162,150 | 9,435 |
| Tiffin, Refreshment & Entertainment | 273,293 | 292,963 | 138,783 | 136,737 |
| Uniform & Liveries | 14,470 | 14,565 | 11,770 | 3,420 |
| Wages, Salaries & Allowances | 79,514,550 | 80,275,348 | 39,927,458 | 39,674,483 |
| Washing & Cleaning Expenses | 59,205 | 77,739 | 32,854 | 46,486 |
| | <u>255,511,693</u> | <u>273,770,802</u> | <u>132,981,545</u> | <u>129,379,270</u> |
| 24 Foreign Currency Gain/(Loss) | | | | |
| Realized Foreign Exchange Gain/(Loss) | (2,963,297) | (74,676,645) | (2,500,628) | (12,662,805) |
| Unrealized Foreign Exchange Gain/(Loss) | 19,911,147 | 16,816,630 | 10,234,568 | (2,546,762) |
| | <u>16,947,850</u> | <u>(57,860,015)</u> | <u>7,733,940</u> | <u>(15,209,567)</u> |
| 25 Other Income | | | | |
| This consist of the followings: | | | | |
| Land and House Rent | 7,850,450 | 7,392,898 | 3,900,225 | 3,698,173 |
| FDR Interest | - | 582,345 | - | 166,600 |
| Sundry Income | 300,200 | 886,152 | 159,950 | 478,544 |
| | <u>8,150,650</u> | <u>8,861,395</u> | <u>4,060,175</u> | <u>4,343,317</u> |



| | | | | | |
|------|---|--------------------|----------------------|-------------------|---------------------|
| 26 | Selling and Distribution Expenses | | | | |
| | This consist of the followings; | | | | |
| | Salary and Allowances | 4,929,404 | 4,820,115 | 2,568,452 | 2,354,952 |
| | Mobile Bill | 38,360 | 20,185 | 17,930 | 6,010 |
| | Contribution to Gratuity Fund | 721,436 | 820,812 | 360,718 | 410,406 |
| | Contribution to Provident Fund | 208,843 | 262,212 | 102,194 | 128,109 |
| | | 5,898,043 | 6,203,797 | 3,049,294 | 3,179,950 |
| 27 | Administrative Expenses | | | | |
| | This has been arrived as under: | | | | |
| | Advertising Expenses | 137,253 | 149,430 | 116,725 | 141,100 |
| | Audit Fees | 345,000 | 322,000 | 172,500 | 178,250 |
| | AGM/EGM Expenses | 140,738 | 111,708 | 140,738 | - |
| | Professional Fees | 431,330 | 251,000 | 146,375 | - |
| | Automobile Expenses | 3,788,233 | 3,245,556 | 1,989,091 | 1,946,654 |
| | Contribution to Gratuity Fund | 1,060,918 | 1,280,654 | 530,459 | 640,327 |
| | Contribution to Provident Fund | 194,340 | 362,928 | 96,747 | 181,464 |
| | Depreciation-Administrative | 2,777,562 | 3,048,641 | 1,388,939 | 1,525,917 |
| | Electricity Bill | 209,562 | 627,301 | 86,520 | 79,976 |
| | Employees' Group Insurance | 1,177,812 | - | - | - |
| | Forms, Stamps, Documents etc. | 350,393 | 583,432 | 126,131 | 325,649 |
| | Gas Bill | 5,236 | 16,009 | 2,130 | 3,364 |
| | Generator Expenses | 15,713 | - | 3,798 | - |
| | Insurance-Motor | - | 53,039 | - | - |
| | Internet Expenses | 277,489 | 298,489 | 121,652 | 150,290 |
| | Licence & Renewal Fees | 844,422 | 3,228,678 | 237,587 | 3,096,894 |
| | Director's Remuneration | 2,196,000 | 1,976,400 | 1,098,000 | 988,200 |
| | Office Maintenance Expenses | 416,577 | 339,778 | 164,594 | 229,424 |
| | Papers & Periodicals | 3,850 | 6,270 | 1,460 | 3,680 |
| | Postage & Courier | 16,545 | 8,020 | 11,050 | 5,080 |
| | Printing & Photocopy | 4,424 | 276,058 | 1,444 | 218,285 |
| | Salary & Allowances | 11,143,545 | 12,654,455 | 5,478,887 | 6,268,868 |
| | Stationeries | 92,936 | 69,870 | 17,228 | 10,143 |
| | Sundry Expenses | 2,879,482 | 2,316,401 | 1,336,908 | 849,075 |
| | Telephone & Mobile Expenses | 119,967 | 158,913 | 50,341 | 89,214 |
| | Tiffin, Refreshment & Entertainment | 349,618 | 484,265 | 235,739 | 273,627 |
| | Travelling & Conveyance | 225,348 | 267,780 | 132,628 | 132,760 |
| | Water Bill | 40,683 | 110,566 | 20,484 | 18,738 |
| | | 29,244,976 | 32,247,641 | 13,708,155 | 17,356,979 |
| 28 | Financial Expenses | | | | |
| | This consist of the followings; | | | | |
| | Bank Charges & Commission | 2,078,114 | 2,955,039 | 1,132,173 | 1,438,271 |
| | Bank Charges on Proceeds Realization | 2,704,928 | 3,398,449 | 1,250,709 | 1,285,370 |
| | Interest on Short Term Loan | 115,578,340 | 129,170,369 | 55,875,081 | 48,797,772 |
| | | 120,361,382 | 135,523,857 | 58,257,963 | 51,521,413 |
| 29 | Income Tax Expenses | | | | |
| | Current tax | | | | |
| | (Note-29.1) | 11,943,074 | 16,536,388 | 4,812,718 | 6,356,565 |
| | | 11,943,074 | 16,536,388 | 4,812,718 | 6,356,565 |
| 29.1 | Current Tax | | | | |
| | a) Income tax on business income: | | | | |
| | Profit before tax | 62,534,770 | (110,344,248) | 35,885,730 | (38,449,902) |
| | Add: Accounting depreciation | 34,324,777 | 36,058,340 | 17,162,584 | 18,265,649 |
| | Add: Contribution to Employees' Gratuity Fund | 6,154,952 | 7,443,598 | 3,077,476 | 3,721,799 |
| | Less: Tax depreciation | (19,160,737) | (21,038,963) | (9,580,787) | (11,881,204) |
| | Less: Payment to Employees' Gratuity Fund | (1,663,151) | (1,016,814) | 600,000 | (95,890) |
| | Less: Unrealized foreign exchange gain/loss | (19,911,147) | (16,816,630) | (10,234,568) | 2,546,762 |
| | Less: Other income | (8,150,650) | (8,861,395) | (4,060,175) | (4,343,317) |
| | Taxable business income | 54,128,814 | (114,576,112) | 32,850,260 | (30,236,103) |
| | Tax rate | 15% | 15% | 15% | 15% |
| | Income tax on business income | 8,119,322 | - | 4,927,539 | - |
| | Income tax on business income: | 8,119,322 | - | 4,927,539 | - |
| | a (i) | | | | |
| | Minimum Tax | | | | |
| | Turnover | 1,371,349,587 | 1,167,458,591 | 691,154,866 | 502,413,651 |
| | Minimum Tax on turnover & other income | 4,936,859 | 4,202,851 | 2,488,158 | 1,808,689 |
| | a (ii) | | | | |
| | Deducted Tax at source on Export | 10,542,140 | 14,764,109 | 4,115,281 | 5,487,902 |
| | a (iii) | | | | |
| | Higher One | 10,542,140 | 14,764,109 | 4,115,281 | 5,487,902 |
| | a (iii) | | | | |
| | b) Income tax on other income: | | | | |
| | Other income | 7,004,672 | 8,861,395 | 3,487,186 | 4,343,317 |
| | Income tax on other income | 1,400,934 | 1,772,279 | 697,437 | 868,663 |
| | b (i) | | | | |
| | Deducted Tax at others source | 581,338 | 443,265 | 441,500 | 157,771 |
| | b (ii) | | | | |
| | Higher One | 1,400,934 | 1,772,279 | 697,437 | 868,663 |
| | b (i) | | | | |
| | c) Excess/(short) income tax expenses paid with return for the assessment year 2023-2024 | - | - | - | - |
| | Total current tax for the year (a+b+c) | 11,943,074 | 16,536,388 | 4,812,718 | 6,356,565 |



| | | | | | |
|----|---|-------------|---------------|-------------|---------------|
| 30 | Basic & Diluted Earning Per share | | | | |
| | Net profit after tax attributable to ordinary shareholders of the cor | 53,241,121 | (123,995,980) | 32,432,427 | (43,471,048) |
| | Weighted average number of share | 154,046,473 | 154,046,473 | 154,046,473 | 154,046,473 |
| | Earnings Per Share (Basic) | <u>0.35</u> | <u>(0.80)</u> | <u>0.21</u> | <u>(0.28)</u> |

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. 1.15 with compared to the previous period.

31 **Net Assets Value per Share**

Net asset value per share has been calculated as under:

| | | | | |
|---|------------------------|------------------------|---|---|
| Total Assets | 4,889,617,338 | 4,699,388,501 | - | - |
| Less: Outside liability | <u>(2,778,183,218)</u> | <u>(2,613,062,026)</u> | - | - |
| Non-Current Liability | (111,216,014) | (112,724,904) | - | - |
| Current Liability | <u>(2,666,967,204)</u> | <u>(2,500,337,122)</u> | - | - |
| Net Asset Value | <u>2,111,434,120</u> | <u>2,086,326,475</u> | - | - |
| Shares outstanding at the end on the year | 154,046,473 | 154,046,473 | - | - |
| Net Asset Value per share | 13.71 | 13.54 | - | - |

Disclosure

Increased Net Asset Value Per Share by Tk. 0.30 per share was due to net profit made during the period amounting Tk. 5.32 Crore.

32 **Received from Customers & Others**

| | | | | |
|--|------------------------|------------------------|---|---|
| Revenue during the year | 1,371,349,587 | 1,167,458,591 | - | - |
| Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable | 40,288,188 | 27,253,159 | - | - |
| Other Income | 8,150,650 | 8,861,395 | - | - |
| Opening Accounts & Other Receivable | 1,156,035,857 | 1,509,326,481 | - | - |
| Closing Accounts & Other Receivable | <u>(1,386,573,034)</u> | <u>(1,197,893,927)</u> | - | - |
| | <u>1,189,251,248</u> | <u>1,515,005,699</u> | - | - |

33 **Payment to Creditors, Suppliers, Employees and Others**

| | | | | |
|---|----------------------|------------------------|---|---|
| Cost of goods Sold | (1,175,282,177) | (1,054,828,924) | - | - |
| Selling & Distribution Expenses | (5,898,043) | (6,203,797) | - | - |
| Administrative Expenses | (29,244,976) | (32,247,641) | - | - |
| IPO Expenses | - | - | - | - |
| Adjustment for Depreciation | 34,324,777 | 36,058,340 | - | - |
| Adjustment for Write off of Intangible Assets | - | - | - | - |
| (Increase)/Decrease in Inventory | 18,024,075 | 22,748,020 | - | - |
| (Increase)/Decrease Advance Deposits & Prepayments | (15,743,575) | (12,328,380) | - | - |
| Increase/(Decrease) in Trade and Other Payables | 163,061,630 | 158,319,628 | - | - |
| Workers Profit Participation Fund (WPPF) | - | - | - | - |
| Increase/(Decrease) in Liabilities for Expenses | 29,716,212 | (33,800,137) | - | - |
| Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & | <u>(17,170,436)</u> | <u>(82,798,396)</u> | - | - |
| | <u>(998,212,513)</u> | <u>(1,005,081,287)</u> | - | - |

34 **Income Tax Paid**

| | | | | |
|-------------------------------|---------------------|---------------------|---|---|
| Opening Advance Income Tax | 32,161,994 | 46,888,025 | - | - |
| Closing Advance Income Tax | (43,285,472) | (62,095,399) | - | - |
| Closing Income Tax Provision | 60,187,053 | 79,556,347 | - | - |
| Opening Income Tax Provision | (48,320,982) | (65,019,959) | - | - |
| Current Tax during the period | <u>(11,943,074)</u> | <u>(16,536,388)</u> | - | - |
| | <u>(11,200,481)</u> | <u>(17,207,374)</u> | - | - |

35 **Net Operating Cash Flow per Share (NOCFPS)**

| | | | | |
|---------------------------------|-------------|-------------|---|---|
| Net cash from operating actives | 59,476,873 | 357,193,181 | - | - |
| Number of shares outstanding | 154,046,473 | 154,046,473 | - | - |
| NOCFPS | 0.39 | 2.32 | - | - |

Disclosure

During the period ended 31 December 2024, Net Operating Cash Flow per share of the company decreased by Tk. 1.93 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 flows from Operating Activities**

| | | | | |
|--|------------------------|------------------------|---|---|
| Net Profit/(Loss) before tax | 62,534,771 | (107,713,483) | - | - |
| Opening Accounts & Other Receivable | 1,156,035,857 | 1,509,326,481 | - | - |
| Closing Accounts & Other Receivable | <u>(1,386,573,034)</u> | <u>(1,197,893,927)</u> | - | - |
| Adjustment for Depreciation | 34,324,777 | 36,058,340 | - | - |
| Adjustment for Foreign Exchange Gain / (Loss) and Bank Loan | 6,524,691 | 2,630,765 | - | - |
| Workers Profit Participation Fund (WPPF) | 3,126,739 | - | - | - |
| (Increase)/Decrease in Inventory | 18,024,075 | 22,748,020 | - | - |
| (Increase)/Decrease Advance | (15,743,575) | (12,328,380) | - | - |
| Deposits & Prepayments | (15,743,575) | (12,328,380) | - | - |
| Increase/(Decrease) in Trade and Other Payables | 163,061,630 | 158,319,628 | - | - |
| Increase/(Decrease) in Liabilities for Expenses | 29,716,212 | (33,800,137) | - | - |
| Income Tax Paid | (11,200,481) | (17,207,374) | - | - |
| Foreign Currency gain loss arising for cash and cash equivalents | <u>(354,790)</u> | <u>(315,987)</u> | - | - |
| | <u>59,476,873</u> | <u>359,823,946</u> | - | - |



37 Additional disclosure

Revenue

During the reporting period Revenue of the company has been increased by Tk. 20.39 crore corresponding with last period.

NET Assets Value Per Share (NAVPS)

Increased Net Asset Value Per Share by Tk. 0.30 per share was due to net profit made during the period amounting Tk. 5.32 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. 1.15 with compared to the previous period.

Net Operating Cash Flows Per Share (NOCFPS)

During the period ended 31 December 2024, Net Operating Cash Flow per share of the company decreased by Tk. 1.93 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:

- a. There was no brokerage or discount against sales during the year.
b. 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 31 December 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 December 31, 2024 Dr./ (Cr.) |
|------------------------------------|-------------------------|--|--|--|
| Shepherd Textile (BD.) Limited | Office & Land Rent | 632,770 | 969,450 | 1,602,220 |
| Taiwan Food & Processing Ind. Ltd. | Office & Land Rent | 74,870 | 470,792 | 545,662 |
| Shepherd Fancy Yarn Ltd | Office & Land Rent | 2,799,373 | (199,474) | 2,599,899 |
| Shepherd Jeans Ltd. | Office & Land Rent | 818,214 | (1,257,630) | (439,416) |
| 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 Fancy Yarn Ltd | Received as Loan | - | - | - |
| Shepherd Jeans Ltd. | Trading | 65,975,642 | (54,260,093) | 11,715,549 |
| Shepherd Textile (BD.) Limited | Trading | - | 187,419,857 | 187,419,857 |
| 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 | 01.07.2024 to 31.12.2024 | 01.07.2024 to 31.12.2023 | 01.10.2024 to 31.12.2024 | 01.10.2023 to 31.12.2023 |
|-----|---|--------------------------|--------------------------|--------------------------|--------------------------|
| (a) | Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or | 2,196,000 | 1,976,400 | 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 | | | | |
| (f) | Any other perquisite or benefits in cash or in kind stating approximate money value where applicable. | | | | |
| (g) | Other allowances and commission including guarantee | | | | |
| (h) | Pensions etc. | | | | |
| (i) | Pensions | | | | |
| | (ii) Gratuities | 426,560 | 1,288,106 | 213,280 | 644,053 |
| | (iii) Payments from a provident funds, in excess of own subscription and interest thereon | 511,871 | 432,532 | 255,936 | 216,266 |
| (j) | 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 | 10,576,641 | 10,357,041 | 4,861,761 | 5,605,080 |
| (b) Post-employee benefits | 938,431 | 1,720,638 | 469,216 | 860,319 |
| (c) Other long term benefits | - | - | - | - |
| (d) termination benefits and | - | - | - | - |
| (e) share- based payment | - | - | - | - |
| Total: | 11,515,072 | 12,077,679 | 5,330,977 | 6,465,399 |



SHEPHERD INDUSTRIES PLC
Schedule of Property, Plant & Equipment
as on 31 December 2024

| Particulars | Cost | | | | Depreciation | | | | Written Down Value as on 31-12-24 | |
|--|--------------------------------|-------------------|----------------------|--------------------------------|--------------|--------------------------------|-------------------------|----------------------|-----------------------------------|--------------------------------|
| | Opening Balance as on 01-07-24 | Addition | Disposal/ Adjustment | Closing Balance as on 31-12-24 | Rate (%) | Opening Balance as on 01-07-24 | Charged during the year | Disposal/ Adjustment | | Closing Balance as on 31-12-24 |
| | 1 | 2 | 3 | 4=(1+2-3) | 5 | 6 | 7=(4-6)×5 | 8 | 9=(6+7-8) | 10=4-9 |
| Building - Factory | 324,157,667 | - | - | 324,157,667 | 10% | 175,914,262 | 7,473,093 | - | 183,387,355 | 140,770,312 |
| Land & Land Development | 326,010,495 | - | - | 326,010,495 | 0% | - | - | - | - | 326,010,495 |
| Plant & Machinery | 931,266,145 | - | - | 931,266,145 | 10% | 549,178,860 | 19,261,386 | - | 568,440,246 | 362,825,899 |
| ETP | 73,844,334 | - | - | 73,844,334 | 15% | 60,940,678 | 975,728 | - | 61,916,406 | 11,927,928 |
| Electric Equipment & Line Installation | 49,003,426 | 78,630 | - | 49,082,056 | 10% | 33,760,818 | 772,284 | - | 34,533,102 | 14,548,954 |
| Fire Fighting Equipment | 1,893,594 | - | - | 1,893,594 | 10% | 1,287,674 | 30,544 | - | 1,318,218 | 575,376 |
| Tools & Equipments | 31,727,666 | - | - | 31,727,666 | 20% | 22,618,651 | 918,388 | - | 23,537,039 | 8,190,627 |
| Gas Line Installation | 8,368,053 | - | - | 8,368,053 | 10% | 5,932,313 | 122,788 | - | 6,055,101 | 2,312,952 |
| Building - Head Office | 89,296,316 | - | - | 89,296,316 | 5% | 37,331,827 | 1,309,790 | - | 38,641,617 | 50,654,699 |
| Office Equipment | 18,452,545 | 4,000 | - | 18,456,545 | 10% | 12,316,900 | 309,338 | - | 12,626,238 | 5,830,307 |
| Air Conditioner & Electric Appliance | 5,466,970 | - | - | 5,466,970 | 10% | 2,560,916 | 146,497 | - | 2,707,413 | 2,759,557 |
| Lift - Head Office, Uttara | 2,085,948 | - | - | 2,085,948 | 10% | 1,452,383 | 31,939 | - | 1,484,322 | 601,626 |
| Furniture & Fixture | 7,065,191 | 16,415 | - | 7,081,606 | 10% | 4,344,502 | 137,546 | - | 4,482,048 | 2,599,558 |
| Office Decoration | 2,921,378 | - | - | 2,921,378 | 10% | 2,017,020 | 45,590 | - | 2,062,610 | 858,768 |
| Car & Vehicles | 38,790,723 | - | - | 38,790,723 | 15% | 28,913,860 | 746,853 | - | 29,660,713 | 9,130,010 |
| Telephone Equipments | 3,977,960 | - | - | 3,977,960 | 10% | 2,985,925 | 50,009 | - | 3,035,934 | 942,026 |
| Sub Total | 1,914,328,411 | 99,045 | - | 1,914,427,456 | | 941,556,589 | 32,331,773 | - | 973,888,362 | 940,539,094 |
| REVALUATION PART | | | | | | | | | | |
| Land & land Development | 547,605,914 | - | - | 547,605,914 | - | - | - | - | - | 547,605,914 |
| Building | 158,824,830 | - | - | 158,824,830 | 10% | 119,289,696 | 1,993,004 | - | 121,282,700 | 37,542,130 |
| Sub Total | 706,430,744 | - | - | 706,430,744 | | 119,289,696 | 1,993,004 | - | 121,282,700 | 585,148,044 |
| Total as on 30.06.2025 | 2,620,759,155 | 99,045 | - | 2,620,858,200 | | 1,060,846,285 | 34,324,777 | - | 1,095,171,062 | 1,525,687,138 |
| Total as on 30.06.2024 | 2,595,033,297 | 55,479,527 | 29,753,669 | 2,620,759,155 | | 1,012,760,984 | 73,592,702 | 25,507,401 | 1,060,846,285 | 1,559,912,870 |
| Factory Overhead Exp | 31,547,215 | | | | | | | | | |
| Administrative Exp | 2,777,562 | | | | | | | | | |



SHEPHERD INDUSTRIES PLC
Calculation of Deferred Tax
For the six months period ended 31 December 2024

| Particulars | Amount in Taka | Amount in Taka |
|--|--------------------------------|--------------------------------|
| | 01 July 2024 to 31 Dec 2024 | 01 July 2023 to 31 Dec 2023 |
| A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income: | | |
| Cost: | | |
| Carrying amount: | | |
| Property , Plant and Equipment | 614,528,599 | 685,920,967 |
| Intangible Assets | - | - |
| Provision for Doubtful Debt | - | - |
| Provision for gratuity | (80,129,961) | (73,150,292) |
| | 534,398,638 | 612,770,675 |
| Tax base: | | |
| Property , Plant and Equipment | 378,106,123 | 417,820,296 |
| Intangible Assets | 470 | 627 |
| Provision for Doubtful Debt | - | - |
| Provision for gratuity | - | - |
| | 378,106,593 | 417,820,923 |
| Taxable /(Deductible) temporary difference | 156,292,045 | 194,949,752 |
| Income Tax rate | 15.00% | 15.00% |
| Deferred Tax Liabilities/(Assets) at the end of the year/period | 23,443,807 | 29,242,463 |
| Closing Deferred Tax Liabilities/(Assets) | 23,443,807 | 29,242,463 |
| Opening Deferred Tax Liabilities/(Assets) | (26,093,232) | (32,127,119) |
| D.Tax (income) / expenses recognized in profit and loss and other comprehensive income | (2,649,425) | (2,884,656) |
| B. D.Tax (income) / expenses recognized in Revaluation Reserve: | | |
| Revaluation: | | |
| Carrying Amount: | | |
| Land and Land Development | 547,605,914 | 547,605,914 |
| Building | 37,542,130 | 41,726,180 |
| | 585,148,044 | 589,332,094 |
| Tax base: | | |
| Land and Land Development | - | - |
| Building | - | - |
| | - | - |
| Taxable /(Deductible) temporary difference | 585,148,044 | 589,332,094 |
| Tax rate | 15.00% | 15.00% |
| Deferred tax liability end of the year/period | 87,772,207 | 88,399,814 |
| Closing Deferred Tax Liabilities/(Assets) | 87,772,207 | 88,399,814 |
| Opening Deferred Tax Liabilities/(Assets) | 88,071,157 | 88,732,083 |
| D.Tax (income) / expenses recognized in Revaluation Reserve: | (298,950) | (332,269) |
| C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B) | 111,216,014 | 117,642,277 |

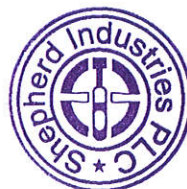


SHEPHERD INDUSTRIES PLC
Unclaimed Dividend Account - 2020 - 2021
As on 31 December 2024

| 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 | SHOFIQUH 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. TOUFIQUH 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 | IBCML 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 RAFIQUL 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 | 2100269 | 1204430068250542 | MOHAMMAD RAYHAN | 2.25 |
| 238 | 2100270 | 1203950035347245 | SUBRATA PAUL | 116.88 |
| 239 | 2100271 | 1205950068153676 | GULAM AULEA | 2,868.75 |
| 240 | 2100272 | 1201580040046846 | A K M AZIZUL HOQUE | 1.07 |
| 241 | 2100273 | 1203150027012748 | ARJU BEGUM | 30.82 |
| 242 | 2100274 | 1203150043712812 | ARJU BEGUM | 35.07 |
| 243 | 2100275 | 1202600020821101 | ABU JAFAR MD RAKIB HASAN | 10.63 |
| 244 | 2100276 | 1202900033475652 | MD KAMAL UDDIN | 25.72 |
| 245 | 2100277 | 1202140000014006 | SHAH ALAM BABU | 257.13 |
| 246 | 2100278 | 1201580008568715 | MD FARUQ GAZI | 467.50 |
| 247 | 2100279 | 1202950017128836 | ARMAN ALAM | 77.14 |
| 248 | 2100280 | 1202240062131612 | MD HASAN | 2.55 |
| 249 | 2100281 | 1204030062712392 | JAVED AHMED | 233.75 |
| 250 | 2100283 | 1203060041348583 | DR MD MAMUNUR RASHID | 67.50 |
| 251 | 2100284 | 1202650014010402 | MD SAIFUL HOQUE | 0.22 |
| 252 | 2100285 | 1202950055859000 | MST ALOW | 128.57 |
| 253 | 2100286 | 1201600015872374 | MOHAMMED ASAD ULLAH | 157.50 |
| 254 | 2100287 | 1202150000473224 | MR SYED FAKHRUL ALAM | 91.80 |
| 255 | 2100288 | 1202840056206902 | REGIA BEGUM | 425.00 |
| 256 | 2100289 | 1202840056207725 | MARUF HOSSAIN | 425.00 |
| 257 | 2100290 | 1203880039311441 | MD MANIRUZZAMAN BHIUN | 229.50 |
| 258 | 2100291 | 1202020006787489 | SABITA RANI BHOWMIK | 128.57 |
| 259 | 2100293 | 1203150043712491 | MD ARIFUZZAMAN | 35.07 |
| 260 | 2100294 | 1204870038599350 | MD. ALAUDDIN | 116.88 |
| Total | | | | 165,862 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|-------|------|---------|
|-------|------------|-------|------|---------|

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 |
| 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 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|----------------------------|-----------|
| 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 |
| 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 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|----------------------------|-----------|
| 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 KHABBAH 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 |
| 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 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|----------------------------|----------|
| 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 | 2200261 | 1202550065103920 | LUTHFA BEGUM CHOUDHURY | 4,617.20 |
| 233 | 2200262 | 1201580013249724 | MD KHALILUR RAHMAN | 12.75 |
| 234 | 2200263 | 1202650070356541 | MD ESTIAQUE HOSSAIN | 4,050.00 |
| 235 | 2200264 | 1201580021174248 | MAMTAZ BEGUM | 2,601.00 |
| 236 | 2200265 | 1203260072076603 | MOSAMMAT REHANA AKTER | 28.05 |
| 237 | 2200266 | 1203150027012748 | ARJU BEGUM | 125.80 |
| 238 | 2200267 | 1203150043712812 | ARJU BEGUM | 143.65 |
| 239 | 2200268 | 1202600020821101 | ABU JAFAR MD RAKIB HASAN | 43.35 |
| 240 | 2200269 | 1201940015366369 | MD NURUR RAHMAN PATWARY | 170.00 |
| 241 | 2200270 | 1202020000077814 | SHEIKH FARZANA NAHID | 53.55 |
| 242 | 2200271 | 1204770057228057 | BILKISH KHANAM POPPY | 1,232.50 |
| 243 | 2200272 | 1202900033475652 | MD KAMAL UDDIN | 105.40 |
| 244 | 2200273 | 1202140000014006 | SHAH ALAM BABU | 1,054.00 |
| 245 | 2200274 | 1202740018361238 | MOUSUMI BARUA | 632.40 |
| 246 | 2200275 | 1201580008568715 | MD FARUQ GAZI | 4,250.00 |
| 247 | 2200276 | 1202950017128836 | ARMAN ALAM | 316.20 |
| 248 | 2200277 | 1204030062712392 | JAVED AHMED | 957.95 |
| 249 | 2200278 | 1203680044882463 | MD KHOKON MIAH | 2,550.00 |
| 250 | 2200279 | 1203060041348583 | DR MD MAMUNUR RASHID | 701.10 |
| 251 | 2200280 | 1202620002032974 | MD HARUN AR RASHID | 3,583.80 |
| 252 | 2200281 | 1201600015872374 | MOHAMMED ASAD ULLAH | 645.30 |
| 253 | 2200282 | 1202840056206902 | REGIA BEGUM | 1,742.50 |
| 254 | 2200283 | 1202840056207725 | MARUF HOSSAIN | 1,742.50 |
| 255 | 2200285 | 1202490074936619 | TASLIMA MIAH | 1,178.95 |
| 256 | 2200286 | 1202490074936678 | MD MINTO | 826.20 |
| 257 | 2200287 | 1202490074936750 | MD MINTO | 719.95 |
| 258 | 2200288 | 1202490074936833 | MD LITON ALI | 719.95 |
| 259 | 2200289 | 1202490074936908 | MD LITON ALI | 719.95 |
| 260 | 2200290 | 1202490074936983 | PARIMAL CHANDRO SHIL | 719.95 |
| 261 | 2200291 | 1202490074937051 | PARIMUL CHANDRA SHIL | 719.95 |
| 262 | 2200292 | 1202490074937150 | SUNDOR ALI | 719.95 |
| 263 | 2200293 | 1202490074937268 | SUMDOR ALI | 709.75 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|-------------------------|---------|
| 264 | 2200294 | 1202490074937316 | MST MORIOM BEGUM | 709.75 |
| 265 | 2200295 | 1202490074937431 | MST MARIOM BEGUM | 709.75 |
| 266 | 2200296 | 1202490074937490 | KHOKAN CHANDRA DAS | 709.75 |
| 267 | 2200297 | 1202490074937549 | KHOKAN CHANDRA DAS | 709.75 |
| 268 | 2200298 | 1202490074937613 | HUMAYUN KABIR MREDA | 709.75 |
| 269 | 2200299 | 1202490074937664 | HUMAYUN KABIR MREDA | 757.35 |
| 270 | 2200300 | 1202490074937720 | MD EDLAS ALI | 709.75 |
| 271 | 2200301 | 1202490074937781 | MD EDLAS ALI | 709.75 |
| 272 | 2200302 | 1202490074937838 | MR PANNU | 709.75 |
| 273 | 2200303 | 1202490074937870 | MR PANNO | 709.75 |
| 274 | 2200304 | 1202490074937902 | MST MINA BEGUM | 709.75 |
| 275 | 2200305 | 1202490074938147 | MST MRNA BEGUM | 709.75 |
| 276 | 2200306 | 1202490074938310 | MD ABDUL BAREK | 709.75 |
| 277 | 2200307 | 1202490074938353 | MD ABDUL BAREK | 709.75 |
| 278 | 2200308 | 1202490074938411 | MD SHAHIN KHA | 709.75 |
| 279 | 2200309 | 1202490074938444 | MD SHAHIN KHA | 709.75 |
| 280 | 2200310 | 1202490074986294 | MD PARBEZ | 699.55 |
| 281 | 2200311 | 1202490074986342 | MD PARBEZ | 699.55 |
| 282 | 2200312 | 1202490074986385 | AKIR HUSSAIN | 699.55 |
| 283 | 2200313 | 1202490074986451 | AKIR HUSSAIN | 699.55 |
| 284 | 2200314 | 1202490074986540 | MD OMAR FARUQUE | 699.55 |
| 285 | 2200315 | 1202490074986615 | MD OMAR FARUQUE | 731.85 |
| 286 | 2200316 | 1202490074986706 | NUR IZAZ | 699.55 |
| 287 | 2200317 | 1202490074986813 | NUR IZAZ | 699.55 |
| 288 | 2200318 | 1202490074986904 | MD RAKIBUL GAZI | 699.55 |
| 289 | 2200319 | 1202490074987058 | MD RAKIBUL HASAN GAZI | 699.55 |
| 290 | 2200320 | 1202490074987114 | MD SHAKIL | 719.10 |
| 291 | 2200321 | 1202490074987157 | MD SHAKIL | 719.10 |
| 292 | 2200322 | 1202490074987191 | MD HASANUZZAMAN | 696.15 |
| 293 | 2200323 | 1202490074987272 | MD HASANUZZAMAN | 699.55 |
| 294 | 2200324 | 1202490074987304 | SHAMIM AHMED | 699.55 |
| 295 | 2200325 | 1202490074987363 | SHAMIM AHMED | 666.40 |
| 296 | 2200326 | 1202490074988285 | MD RAKIBUL ISLAM | 666.40 |
| 297 | 2200327 | 1202490074988368 | MD RAKIBUL ISLAM | 696.15 |
| 298 | 2200328 | 1202490074988673 | MD YOUSUF MOLLA | 696.15 |
| 299 | 2200329 | 1202490074988731 | MD YOUSUF MOLLA | 993.65 |
| 300 | 2200330 | 1202490074988847 | MOHAMMAD IRFAN | 665.55 |
| 301 | 2200331 | 1202490074988911 | MOHAMMAD IRFAN | 666.40 |
| 302 | 2200332 | 1202490074989014 | MD AL AMIN MIA | 665.55 |
| 303 | 2200333 | 1202490074989091 | MD AL AMIN MIA | 682.55 |
| 304 | 2200334 | 1202490074989204 | MD RAJULUR RASHID TAREK | 665.55 |
| 305 | 2200335 | 1202490074989311 | MD RAJULUR RASHID TAREK | 665.55 |
| 306 | 2200336 | 1202490074989437 | MAHAMUDUL HASAN RAKIN | 665.55 |
| 307 | 2200337 | 1202490074989511 | MAHAMUDUL HASAN RAKIB | 665.55 |
| 308 | 2200338 | 1202490074989833 | JAKIR HOSSAIN RIDOY | 664.70 |
| 309 | 2200339 | 1202490074989975 | JAKIR HOSSAIN RIDOY | 682.55 |
| 310 | 2200340 | 1202490074990187 | MD SUJON MEAN | 693.60 |
| 311 | 2200341 | 1202490074990278 | MD SUJON MEAN | 692.75 |
| 312 | 2200342 | 1202490074990377 | MD ZAKIR HOSSAIN | 692.75 |
| 313 | 2200343 | 1202490074990516 | MD ZAKIR HOSSAIN | 692.75 |
| 314 | 2200344 | 1202490074990615 | SAJUBUR RAHMAN | 692.75 |
| 315 | 2200345 | 1202490074990757 | SAJIBUR RAHMAN | 692.75 |
| 316 | 2200346 | 1202490074990848 | SHUVO KHAN | 692.75 |
| 317 | 2200347 | 1202490074990963 | SHUVO KHAN | 697.85 |
| 318 | 2200348 | 1202490074991106 | ABDULLAH MD TAHER | 697.85 |
| 319 | 2200349 | 1202490074991248 | ABDULLAH MD TAHER | 697.85 |
| 320 | 2200350 | 1202490074991347 | RAKIB UDDIN | 697.85 |
| 321 | 2200351 | 1202490074991869 | RAKIB UDDIN | 697.85 |
| 322 | 2200352 | 1202490074991992 | NUR KARIM | 697.85 |
| 323 | 2200353 | 1202490074992376 | NUR KARIM | 692.75 |
| 324 | 2200354 | 1202490074992483 | HUSSAIN AHAMMAD | 692.75 |
| 325 | 2200355 | 1202490074992681 | HUSSAIN AHAMMAD | 697.85 |
| 326 | 2200356 | 1202490074992799 | RIMON AHMED | 697.85 |
| 327 | 2200357 | 1202490074992881 | RIMON AHMED | 692.75 |
| 328 | 2200358 | 1202490074997914 | JHARNA RANI DAS | 692.75 |
| 329 | 2200359 | 1202490074998009 | JHARNA RANI DAS | 697.85 |
| 330 | 2200360 | 1202490074998084 | LIPI AKTER | 712.30 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
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| 331 | 2200361 | 1202490074998175 | LILPI AKTER | 697.00 |
| 332 | 2200362 | 1202490074998258 | HABIBUR MOLLA | 692.75 |
| 333 | 2200363 | 1202490074998306 | HABIBUR MOLLA | 712.30 |
| 334 | 2200364 | 1202490074998413 | MD SHIDUL ISLAM SHEKH | 709.75 |
| 335 | 2200365 | 1202490074998520 | MD SHIDUL ISLAM SHEKH | 709.75 |
| 336 | 2200366 | 1202490074998581 | REHENA AKTER | 709.75 |
| 337 | 2200367 | 1202490074998621 | REHENA AKTER | 692.75 |
| 338 | 2200368 | 1202490074998745 | MD MOHIDUL ISLAM | 750.55 |
| 339 | 2200369 | 1202490074998801 | MD MOHIDUL ISLAM | 750.55 |
| 340 | 2200370 | 1202490074998943 | CHAMPA BEGUM | 750.55 |
| 341 | 2200371 | 1202490074999038 | CHAMPA BEGUM | 750.55 |
| 342 | 2200372 | 1202490074999102 | MD ABDUL MOJID | 692.75 |
| 343 | 2200373 | 1202490074999196 | MD ABDUL MAJID | 692.75 |
| 344 | 2200374 | 1202490074999260 | SALIM DAWAN | 709.75 |
| Total | | | | 378,330 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
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SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2022-23
As on 31 December 2024

| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|-----------------------------|--------------|
| 1 | 2300001 | 1603870061222231 | LIN WEN YU | 1,176,519.40 |
| 2 | 2300002 | 1603870061222258 | CHANG SHU LING | 274,204.35 |
| 3 | 2300003 | 1603870061222266 | HUANG CHENG FEI | 3.50 |
| 4 | 2300004 | 1603870061222314 | TSENG YA FEN | 648,611.25 |
| 5 | 2300005 | 1603870061222322 | YANG BO CHEN | 3.50 |
| 6 | 2300006 | 1603870061222330 | LI HSING CHIEH | 3.50 |
| 7 | 2300007 | 1603870061222349 | YIN SHIH WEN | 3.50 |
| 8 | 2300008 | 1603870061222357 | KAO CHUN CHE | 555,569.00 |
| 9 | 2300009 | 1603870061222365 | CHANG SHIH LIN | 303,091.60 |
| 10 | 2300010 | 1603870061222373 | LEE HUEI CHUN | 340,896.85 |
| 11 | 2300011 | 1603870061222381 | CHEN CHEN YEN | 1,152,461.70 |
| 12 | 2300012 | 1603870061233720 | LIU LIANG CHING | 124,486.25 |
| 13 | 2300013 | 1603870061233747 | KAO CHI FU | 118,387.50 |
| 14 | 2300014 | 1603870061233755 | LIANG XIAO PING | 545,427.90 |
| 15 | 2300015 | 1603870061233763 | YAO JIAN ZHONG | 7.70 |
| 16 | 2300016 | 1603870061233811 | CHEN XIAO YUAN | 4.50 |
| 17 | 2300017 | 1603870063393234 | LIU HSIEH MING | 73,011.15 |
| 18 | 2300018 | 1603870063393341 | CHEN LING | 195,166.30 |
| 19 | 2300019 | 1605550061237919 | SHEN MING HSIUNG | 242.55 |
| 20 | 2300020 | 1201510014416059 | MD. YOUSUB HOSSAIN TALUKDER | 568.65 |
| 21 | 2300021 | 1201570017267885 | SANJIT KUMAR SAHA | 348.50 |
| 22 | 2300022 | 1201580037443541 | MD.AZIM MOLLA | 263.50 |
| 23 | 2300023 | 1201900044913709 | DR. MAHFUZ ARA BEGUM | 605.63 |
| 24 | 2300024 | 1201980036600511 | BINA RANI SAHA | 4.68 |
| 25 | 2300025 | 1202030038551636 | MST. NASIMA HOSSAIN | 1,785.85 |
| 26 | 2300026 | 1202350042866420 | LUBNA ISLAM | 0.43 |
| 27 | 2300027 | 1202950045513037 | SEKANDAR ALI | 263.50 |
| 28 | 2300028 | 1202950045513045 | MOHAMMAD SALIM | 263.50 |
| 29 | 2300029 | 1203040040289929 | HIMADRI GHOSE | 43.78 |
| 30 | 2300030 | 1203140045951601 | SHAHANA BEGUM | 201.88 |
| 31 | 2300031 | 1203150043712531 | MEHERUN NESSA | 69.70 |
| 32 | 2300032 | 1203150049182186 | REPON | 60.78 |
| 33 | 2300033 | 1203150049185543 | JASHIM HOSSAIN JOY | 56.53 |
| 34 | 2300034 | 1203150049185586 | JASHIM HOSSAIN JOY | 58.65 |
| 35 | 2300035 | 1203150049259487 | ABU SAYED | 95.63 |
| 36 | 2300036 | 1203520020784336 | FERDUSUR RAHMAN | 340.00 |
| 37 | 2300037 | 1203750019879025 | MRS PARUL AKTER PANNA | 126.23 |
| 38 | 2300038 | 1203880046455116 | MD. MOKTER HOSSAIN | 205.70 |
| 39 | 2300039 | 1205670040740796 | MD. ALIUL ISLAM | 1,487.50 |
| 40 | 2300040 | 1203570035238281 | MUHAMMAD RAQIBUL ISLAM | 11.48 |
| 41 | 2300041 | 1204490075170241 | HOSSAIN TAMJID IMAM MIM | 247.50 |
| 42 | 2300042 | 1202400021709945 | MD JAHANGIR ALAM | 1,350.00 |
| 43 | 2300043 | 1202420038830274 | BILLAL HOSSAIN | 4.68 |
| 44 | 2300044 | 1203220062601121 | MD MASUDUR RAHMAN | 184.03 |
| 45 | 2300045 | 1201840062607624 | MD MAHFUZ | 457.30 |
| 46 | 2300046 | 1201580008967980 | MATIUR RAHMAN | 212.50 |
| 47 | 2300047 | 1201900015162628 | HUMAYUN KABIR | 114.33 |
| 48 | 2300048 | 1202010031074740 | SETARA BEGUM | 263.50 |
| 49 | 2300049 | 1203150027012649 | FATEMA AKTER | 62.90 |
| 50 | 2300050 | 1203150030417761 | MEHERUN NESSA | 62.90 |
| 51 | 2300051 | 1203150043712491 | MD ARIFUZZAMAN | 71.83 |
| 52 | 2300052 | 1203150043712507 | MD ARIFUZZAMAN | 71.83 |
| 53 | 2300053 | 1203150043712523 | FATEMA AKTER | 69.70 |
| 54 | 2300054 | 1203150043712541 | RESHMA AKTHER | 69.70 |
| 55 | 2300055 | 1203150043712558 | RESHMA AKTHER | 69.70 |
| 56 | 2300056 | 1203150043712590 | KHUSHI AKTER | 65.03 |
| 57 | 2300057 | 1203150043712606 | KHUSHI AKTER | 69.70 |
| 58 | 2300058 | 1203150043712614 | ALIZA | 65.03 |
| 59 | 2300059 | 1203150043712622 | ALIZA | 73.95 |
| 60 | 2300060 | 1203150049294269 | SHAWKAT HOSSAIN | 17.43 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
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| 61 | 2300061 | 120315004933320 | SHAWKAT HOSSAIN | 25.93 |
| 62 | 2300062 | 1203150051436375 | NAHIDA AKTER | 25.93 |
| 63 | 2300063 | 1203150051436407 | NAHIDA AKTER | 108.80 |
| 64 | 2300064 | 1202760008586480 | SHARIF UDDIN AHMED | 425.00 |
| 65 | 2300065 | 1202370016554561 | ROSEMERY SULTANA | 623.25 |
| 66 | 2300066 | 1203140007367599 | ABDUL MANNAN | 45.48 |
| 67 | 2300067 | 1202150051381094 | ABEDA SULTANA | 221.85 |
| 68 | 2300068 | 1204140045531356 | M A MANNAN | 1,197.65 |
| 69 | 2300069 | 1202220000241151 | MRS ZAKIA SULTANA | 637.50 |
| 70 | 2300070 | 1202610003233191 | MOHD ZAHID HOSSAIN | 6.80 |
| 71 | 2300071 | 1202720073906963 | MD RUBEL FAKIR | 4.25 |
| 72 | 2300072 | 1203800037393694 | MD SHAMEEM AHSAN | 297.50 |
| 73 | 2300073 | 1201940061020575 | MD JUEL KHAN | 16.58 |
| 74 | 2300074 | 1202550028087611 | MD JAHIRUL ISLAM | 403.75 |
| 75 | 2300075 | 1201640023248631 | MOHAMMED ANISUR RAHMAN | 850.00 |
| 76 | 2300076 | 1201540030948028 | MD FARDAUS | 73.95 |
| 77 | 2300077 | 1203830020530524 | TANVIR HOSSAIN | 90.10 |
| 78 | 2300078 | 1203000060111614 | MD EMAMUL HOQUE | 2.13 |
| 79 | 2300079 | 1203000060111772 | MST FATEMA BEGUM | 1.28 |
| 80 | 2300080 | 1203000042529713 | MD MASIUR RAHMAN BHUIYAN | 527.00 |
| 81 | 2300081 | 1203000053277000 | MD ALAMGIR HOSSAIN | 25.93 |
| 82 | 2300082 | 1203060017434349 | MD AL MAMUN | 10,324.10 |
| 83 | 2300083 | 1203060017434373 | MD AL MAMUN | 3,702.60 |
| 84 | 2300084 | 1605570048520871 | BANCO FIN & INV LTD I232 | 2,635.00 |
| 85 | 2300085 | 1203150059690753 | MD NAZRUL ISLAM | 17.43 |
| 86 | 2300086 | 1203150059690796 | MR MD NAZRUL ISLAM | 17.43 |
| 87 | 2300087 | 1202370017879396 | DEWAN MD ZONAYED MORSHED | 900.00 |
| 88 | 2300088 | 1204310035193867 | MD KHURRAM AZAD | 827.48 |
| 89 | 2300089 | 1204680039052221 | MD IBRAHIM | 203.58 |
| 90 | 2300090 | 1204680039065354 | MD YUNUS MIAH | 249.90 |
| 91 | 2300091 | 1201940016550743 | MD SHAHEEN IQBAL | 507.15 |
| 92 | 2300092 | 1202980012809931 | RUBABA RAHMAN | 774.78 |
| 93 | 2300093 | 1203790016017277 | SANGRAM KUMAR MOHAJAN | 2,989.03 |
| 94 | 2300094 | 1203110039648421 | MIR MOHIUDDIN | 340.00 |
| 95 | 2300095 | 1203110039648462 | MIR MOHIUDDIN | 143.65 |
| 96 | 2300096 | 1203110039648510 | MIR AFTAB UDDIN | 306.43 |
| 97 | 2300097 | 1202800029626393 | TUSHAR AHMED | 44.20 |
| 98 | 2300098 | 1203110045298350 | SHOBASH CHANDRA DEV | 2,975.00 |
| 99 | 2300099 | 1203550033576353 | MD ABDUL MUNAYEM | 2,125.00 |
| 100 | 2300100 | 1201590024744583 | MD MOHI UDDIN | 4.68 |
| 101 | 2300101 | 1201980029228976 | SHAHINA AKHTER | 263.50 |
| 102 | 2300102 | 1204050020682218 | MD DELWAR HOSSAIN | 254.58 |
| 103 | 2300103 | 1201960073532954 | REHANA AKTER PRAMI | 278.38 |
| 104 | 2300104 | 1301030044632922 | SHEIKH MIZANUR RAHMAN | 95.63 |
| 105 | 2300105 | 1203040017363301 | ANWARA ANU | 263.50 |
| 106 | 2300106 | 1201730065257019 | MD ABDUL AZIZ | 72.25 |
| 107 | 2300107 | 1203180025634434 | DR SIRAJEE SHAFIQU L ISLAM | 2,125.00 |
| 108 | 2300108 | 1204240028037605 | MOHAMMAD NURUL AMIN | 263.50 |
| 109 | 2300109 | 1203150046647481 | MD AL IMRAN | 62.90 |
| 110 | 2300110 | 1203150046647498 | MD AL IMRAN | 62.90 |
| 111 | 2300111 | 1201900040503536 | MD NESARUDDIN | 15.73 |
| 112 | 2300112 | 1204970059060411 | ROJINA AKTER | 892.50 |
| 113 | 2300113 | 1204970059060669 | HARUNUR RASHID | 892.50 |
| 114 | 2300114 | 1204970059060685 | MD JAMAL UDDIN | 892.50 |
| 115 | 2300115 | 1204970059060693 | NASRIN AKTER | 892.50 |
| 116 | 2300116 | 1204970059067976 | HARUNUR RASHID | 892.50 |
| 117 | 2300117 | 1204970059067984 | MD JAMAL UDDIN | 892.50 |
| 118 | 2300118 | 1204970059067992 | NASRIN AKTER | 892.50 |
| 119 | 2300119 | 1204970059071842 | ROJINA AKTER | 892.50 |
| 120 | 2300120 | 1204970059374194 | MANSUR ISLAM ASIF | 892.50 |
| 121 | 2300121 | 1204970059374201 | MUJIBUR RAHAMAN | 892.50 |
| 122 | 2300122 | 1204970059374475 | MUJIBUR RAHAMAN | 862.75 |
| 123 | 2300123 | 1204970059573973 | MANSUR ISLAM ASIF | 892.50 |
| 124 | 2300124 | 1204970063362120 | MD BADIUL ALAM | 892.50 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
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| 125 | 2300125 | 1204970063363901 | MD BODIUL ALAM | 892.50 |
| 126 | 2300126 | 1203680044630056 | AFIA SULTANA | 96.48 |
| 127 | 2300127 | 1203970034368871 | KAMAL HOSSAIN | 98.18 |
| 128 | 2300128 | 1201820034974722 | RATAN CHANDRA BARMAN | 10.20 |
| 129 | 2300129 | 1202180017675960 | MR MD MOSTAFA SHOAIVE REZA | 0.43 |
| 130 | 2300130 | 1601880033977098 | MD ROWSHAN ALI | 263.50 |
| 131 | 2300131 | 1203150029141164 | ZAKIA BEGUM | 9.35 |
| 132 | 2300132 | 1202060072171026 | FAISAL TAHER | 31,875.00 |
| 133 | 2300133 | 1201730050338170 | MARJANA | 425.00 |
| 134 | 2300134 | 1201730036306706 | ISHFAQ HOSSAIN CHOWDHURY | 85.00 |
| 135 | 2300135 | 1202370024912009 | HALIMA KHATUN | 263.50 |
| 136 | 2300136 | 1204230045218063 | AVIJIT KUMAR BISWAS | 435.63 |
| 137 | 2300137 | 1605570048525518 | BANCO FIN & INV LTD I150 | 1,572.50 |
| 138 | 2300138 | 1202370037685662 | MD AMZAD HOSSAIN MOLLA | 263.50 |
| 139 | 2300139 | 1203550015465234 | NASIMA KHANAM | 319.18 |
| 140 | 2300140 | 1203500056297953 | TASLIMA BEGUM | 237.15 |
| 141 | 2300141 | 1203020009648435 | MISS JAMILA AKTER PINU | 263.50 |
| 142 | 2300142 | 1201600004543796 | MD ZULQUR NAIN KHABBAB CHY | 52.70 |
| 143 | 2300143 | 1201700006393440 | MD ABDUR RAHMAN MASTER | 425.00 |
| 144 | 2300144 | 1203210013143608 | RANU BEGUM | 246.50 |
| 145 | 2300145 | 1201960072451263 | MD MOHIUDDIN | 157.25 |
| 146 | 2300146 | 1203040035136428 | MD RUHUL AMIN | 435.63 |
| 147 | 2300147 | 1204970043272644 | NAZMIN SULTANA | 510.00 |
| 148 | 2300148 | 1201890050588249 | MD AKTARRUZZAMAN | 1.28 |
| 149 | 2300149 | 1204760049477498 | MOS KHADIJA AKTHER SHIULY | 209.10 |
| 150 | 2300150 | 1202410016490294 | MOHD ALAM SARDER | 0.85 |
| 151 | 2300151 | 1201950055177530 | B M SHAHINUR ISLAM | 7,225.00 |
| 152 | 2300152 | 1202950048919564 | MD RASEL | 1,700.00 |
| 153 | 2300153 | 1202410026391724 | A JALIL | 226.53 |
| 154 | 2300154 | 1203150049259495 | MD MOSHIUR RAHMAN | 56.53 |
| 155 | 2300155 | 1203150049290592 | MD MOSHIUR RAHMAN | 17.43 |
| 156 | 2300156 | 1203150049293320 | MD ROBIUL ALAM | 17.43 |
| 157 | 2300157 | 1203150049293371 | MD ROBIUL ALAM | 165.33 |
| 158 | 2300158 | 1204570008104842 | MD MOZAFFAR HOSSAIN | 263.50 |
| 159 | 2300159 | 1605570048524026 | BANCO FIN & INV LTD I172 | 871.25 |
| 160 | 2300160 | 1605570048525098 | BANCO FIN & INV LTD I153 | 170.00 |
| 161 | 2300161 | 1201580049745645 | MD PALASH HOSSAIN SARKAR | 622.63 |
| 162 | 2300162 | 1201950019115218 | MD SAIFUDDIN AHMED | 263.50 |
| 163 | 2300163 | 1203970025042928 | MAKBUL HOSSAIN | 486.20 |
| 164 | 2300164 | 1204090007769378 | MD ABUL KALAM AZAD | 43.35 |
| 165 | 2300165 | 1204070032858900 | SHAHEEN AKTER | 263.50 |
| 166 | 2300166 | 1202180056323254 | BIPASHA SAMAD | 775.63 |
| 167 | 2300167 | 1201700062176234 | JAHANGIR ALAM | 253.73 |
| 168 | 2300168 | 1204140056904628 | FAZLIMA KHATUN | 887.40 |
| 169 | 2300169 | 1203550064403011 | ABDUL QUAYUM | 43.35 |
| 170 | 2300170 | 1204090039518731 | MOHAMMAD FAISAL AHMED | 7,650.00 |
| 171 | 2300171 | 1203670051221361 | PROBEER CHANDRA BARAL | 632.40 |
| 172 | 2300172 | 1203620047052468 | JBCML N0009 | 0.43 |
| 173 | 2300173 | 1204970068078455 | MD AYUB ALI | 170.00 |
| 174 | 2300174 | 1203570058782508 | SALMA TABASSUM | 425.00 |
| 175 | 2300175 | 1203570058782516 | SALAM TABASSUM | 425.00 |
| 176 | 2300176 | 1203570058782524 | MST NAZNIN NAHAR | 425.00 |
| 177 | 2300177 | 1203570058815413 | MST NAZNIN NAHAR | 425.00 |
| 178 | 2300178 | 1601880034594591 | MOHD MOMINUR RAHMAN | 263.50 |
| 179 | 2300179 | 1206090010443761 | MD MUSTAFIZUR RAHMAN | 435.63 |
| 180 | 2300180 | 1201730071007803 | MAJADA RAHMAN | 332.35 |
| 181 | 2300181 | 1202950008175101 | MITHUN KHAN | 2,108.43 |
| 182 | 2300182 | 1201640027597720 | MD TARIQUR RAHMAN | 711.88 |
| 183 | 2300183 | 1201960018239560 | MD KAMRUL AHASAN | 435.63 |
| 184 | 2300184 | 1201890058546633 | ASMA AKTER | 850.00 |
| 185 | 2300185 | 1203330015822891 | MD ABU TAHER | 279.00 |
| 186 | 2300186 | 1203180022067028 | MD AZMAT ALI | 239.28 |
| 187 | 2300187 | 1203140020230531 | MD FARUK HOSSAIN | 76.08 |
| 188 | 2300188 | 1204870037327715 | MD GOLAM KIBRIA | 263.50 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|-----------------------------|-----------|
| 189 | 2300189 | 1202400052930102 | MD MORTOZA KAMAL | 108.80 |
| 190 | 2300190 | 1202490018534189 | TASLIMA CHOWDHURY | 191.68 |
| 191 | 2300191 | 1201580016535064 | ABDUL MOTIN SHAHID | 45.90 |
| 192 | 2300192 | 1201580030998645 | RUBINA BINTA MOTIN | 280.93 |
| 193 | 2300193 | 1203110066452122 | SAMIR ROY | 892.50 |
| 194 | 2300194 | 1201580007540367 | HASINA ABEDIN | 131.75 |
| 195 | 2300195 | 1201580072286972 | SYEDA NURUNNAHER BEGUM | 263.50 |
| 196 | 2300196 | 1201580072287412 | SYEDA NURUNNAHER BEGUM | 65.88 |
| 197 | 2300197 | 1201900017176552 | MD NURUJJAMAN ISLAM | 2,125.00 |
| 198 | 2300198 | 1202420004133454 | MD WALIUULLAH | 0.45 |
| 199 | 2300199 | 1204480017885625 | ROKEYA BEGUM | 287.30 |
| 200 | 2300200 | 1204140017310864 | NURJAHAN AKTAR | 585.00 |
| 201 | 2300201 | 1204140017311090 | NURJAHAN AKTAR | 540.00 |
| 202 | 2300202 | 1201560010906333 | MS NURUNNAHAR | 191.25 |
| 203 | 2300203 | 1201560013121802 | MD SAIFUL ISLAM | 637.50 |
| 204 | 2300204 | 1201730023832688 | SIKDER MOHAMMAD ALI | 10,134.90 |
| 205 | 2300205 | 1201560056949421 | MD SARAWAR HOSSAIN KHAN | 2,250.00 |
| 206 | 2300206 | 1203150046647455 | MD ZAKIR HOSSAIN | 62.90 |
| 207 | 2300207 | 1203150046647471 | MD ZAKIR HOSSAIN | 62.90 |
| 208 | 2300208 | 1202250014870041 | MD HASANAT | 263.50 |
| 209 | 2300209 | 1201580001556518 | MR A K M JASHIM UDDIN AHMED | 10.63 |
| 210 | 2300210 | 1204570044576348 | SAROWAR ALAM | 263.50 |
| 211 | 2300211 | 1203180014066224 | KAZI EKRAMUL HOQUE | 92.25 |
| 212 | 2300212 | 1201820075815005 | MD GOLZER HOSSAIN BHUIYAN | 1,912.50 |
| 213 | 2300213 | 1202420040272368 | SYED IQBAL HOSSAIN | 3,400.00 |
| 214 | 2300214 | 1204490052140911 | SHAHJAHAN | 425.00 |
| 215 | 2300215 | 1203390037120569 | M A BASHER | 43.35 |
| 216 | 2300216 | 1301030005739637 | ROWSHAN ARA BEGUM | 1,976.25 |
| 217 | 2300217 | 1202350005048634 | MRS HALIMA AKTER | 0.43 |
| 218 | 2300218 | 1206420076024699 | MD SAJJAT HOSSAIN | 450.00 |
| 219 | 2300219 | 1203670040570525 | DR DWIJENDRA SAHA | 239.28 |
| 220 | 2300220 | 1203920026389361 | MD MOJIBUR RAHMAN | 217.60 |
| 221 | 2300221 | 1201850009702317 | ABDUL LATIF CHOWDHURY | 408.00 |
| 222 | 2300222 | 1201470018789466 | MD ABDUL HAMID | 425.00 |
| 223 | 2300223 | 1201700006928840 | NILUFA BEGUM | 425.00 |
| 224 | 2300224 | 1201700007967606 | MORSHEDA BEGUM | 425.00 |
| 225 | 2300225 | 1202950009720446 | MD ABDUL KADER | 189.13 |
| 226 | 2300226 | 1202840025525205 | ROKEYA BEGUM | 263.50 |
| 227 | 2300227 | 1202930008439441 | MD MIZANUR RAHMAN | 47.60 |
| 228 | 2300228 | 1203270045343489 | RAMANANDA BARAI | 263.50 |
| 229 | 2300229 | 1204970043463341 | MD ARIF HOSSAIN | 1,913.35 |
| 230 | 2300230 | 1201580001557365 | MD ABUL HOSSAIN | 263.50 |
| 231 | 2300231 | 1201840012967003 | MD OMAR FAROQUE | 550.80 |
| 232 | 2300232 | 1601880034663430 | SHAYMAL BARMAN | 2,306.25 |
| 233 | 2300233 | 1601880028828381 | MD HABIBUR RAHMAN | 435.63 |
| 234 | 2300234 | 1201630021023864 | BIZ POINTS LTD | 410.00 |
| 235 | 2300235 | 1202020035034243 | MR SANATON SARKER | 279.00 |
| 236 | 2300236 | 1204230019346982 | SUBIR SAHA | 217.60 |
| 237 | 2300237 | 1203140018401353 | MD AHSANOUL HABIB SHADI | 3,833.50 |
| 238 | 2300238 | 1203140058515481 | MD RAFIQR RAHMAN | 212.50 |
| 239 | 2300239 | 1201580006848247 | MD JASHIM UDDIN | 263.50 |
| 240 | 2300240 | 1203590032010874 | PRODIP KUMAR PAUL | 637.50 |
| 241 | 2300241 | 1203550018161570 | BIDYUT KANTI TALUKDER | 52.70 |
| 242 | 2300242 | 1202090027408311 | ALI ASHRAF | 1,054.00 |
| 243 | 2300243 | 1202090029824027 | ABDUL MOTALEK | 0.85 |
| 244 | 2300244 | 1202090034718802 | MD KHALEQUZZAMAN RANA | 1,806.25 |
| 245 | 2300245 | 1202420040604154 | MR ANWARRUZZAMAN | 24.23 |
| 246 | 2300246 | 1201510036030362 | MOHAMMAD ABRAR KAISAR | 467.50 |
| 247 | 2300247 | 1202840028281280 | HAJI ABUL KASHEM MAZUMDER | 127.50 |
| 248 | 2300248 | 1201850008616855 | TARAWATH FATHEMA CHOWDHURY | 340.00 |
| 249 | 2300249 | 1201850011040791 | NISATH NAJIB CHOWDHURY | 340.00 |
| 250 | 2300250 | 1301660040703046 | FARUQUE AHMED CHOWDHURY | 871.25 |
| 251 | 2300251 | 1202430039383053 | GOPAL CHANDRA BAIRAGI | 1,912.50 |
| 252 | 2300252 | 1203040022167535 | MD MONIR HOSSEN | 478.98 |



| SL_NO | WARRANT_NO | BO ID | NAME | NET_AMT |
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| 253 | 2300253 | 1202350042866412 | MD SAFIQU L ISLAM | 4.25 |
| 254 | 2300254 | 1605410058860773 | PLFSIL I A M2360 | 0.43 |
| 255 | 2300255 | 1201700061152489 | TAHMINA ISLAM PONNY | 425.00 |
| 256 | 2300256 | 1201700053673280 | MD MAHBUBUL ALAM | 0.43 |
| 257 | 2300257 | 1201890037078442 | AMRITA KARMAKAR | 8.50 |
| 258 | 2300258 | 1201700020894099 | MD JAHANGIR MALIK | 435.63 |
| 259 | 2300259 | 1205880075448496 | MD BASIR UDDIN | 425.00 |
| 260 | 2300260 | 1201580074814539 | RAHUL BHATTACHARJEE | 170.00 |
| 261 | 2300261 | 1202060022899079 | MD SALIM RANA | 299.20 |
| 262 | 2300262 | 1204030047410961 | MUHAMMAD SHARIF ULLAH | 900.45 |
| 263 | 2300263 | 1202840043428966 | POLY ZAMAN | 81.45 |
| 264 | 2300264 | 1201700003092177 | BISWAJIT SIKDER | 0.85 |
| 265 | 2300265 | 1201580004065103 | MASUDUL KABIR | 36.00 |
| 266 | 2300266 | 1203330042702963 | KAMRUN NAHER | 51.00 |
| 267 | 2300267 | 1202410028583778 | MD NURUL ALAM CHOWDHURY | 252.03 |
| 268 | 2300268 | 1205720006077071 | MRS KAMRUN NAHAR ZIA | 1.28 |
| 269 | 2300269 | 1205200043538552 | MUSTAKIM MIJEE | 4,356.25 |
| 270 | 2300270 | 1201850012415224 | MAHFUJUR REZA CHOWDHURY | 340.00 |
| 271 | 2300271 | 1201850060008195 | MUZIBUR REZA CHOWDHURY | 340.00 |
| 272 | 2300272 | 1203550045270630 | AWHA ABSAR CHOWDHURY | 470.05 |
| 273 | 2300273 | 1203550046123652 | SHABOK CHOWDHURY | 446.25 |
| 274 | 2300274 | 1203550046123660 | SHABOK CHOWDHURY | 459.00 |
| 275 | 2300275 | 1203550051319544 | KAYSAR CHOWDHURY | 459.00 |
| 276 | 2300276 | 1203550058186215 | AHSANUR RASUL CHOWDHURY | 459.00 |
| 277 | 2300277 | 1203550058186231 | AHSANUR RASUL CHOWDHURY | 459.00 |
| 278 | 2300278 | 1202140021332940 | MD AMJAD HOSSAIN KHAN SOHEL | 27.45 |
| 279 | 2300279 | 1202610040350269 | BIPLOB HOSSAIN BABU | 0.43 |
| 280 | 2300280 | 1605550059566811 | RAYHAN HAYAT SARWER | 80,750.00 |
| 281 | 2300281 | 1202030017628510 | M ANISUR RAHAMAN RAJIB | 5.40 |
| 282 | 2300282 | 1204460010049277 | MASUDUR RAHMAN | 69.70 |
| 283 | 2300283 | 1204460026423271 | MOHAMMAD ALI KHAN | 256.70 |
| 284 | 2300284 | 1202020008235751 | MD ABDUR RASHID | 270.00 |
| 285 | 2300285 | 1203110062851505 | MOHAMMED ZILLUR RAHMAN | 3,690.00 |
| 286 | 2300286 | 1605550055441002 | MOHAMMED ZILLUR RAHMAN | 11,636.10 |
| 287 | 2300287 | 1201900037876062 | REBEKA SULTANA | 263.50 |
| 288 | 2300288 | 1202350001262899 | SYED ZAHIRUL HAQUE | 25.20 |
| 289 | 2300289 | 1203680000099381 | MAMUNUR RASHED SHAHIN | 850.00 |
| 290 | 2300290 | 1204490037026313 | MOHAMMAD MAYEEN UDDIN | 3,485.00 |
| 291 | 2300291 | 1203080067747768 | FARUK HOSSAIN | 361.25 |
| 292 | 2300292 | 1202400022395254 | ROKEYA AKTER | 425.00 |
| 293 | 2300293 | 1202930027311942 | SHAH ALAM | 191.25 |
| 294 | 2300294 | 1601880059766711 | SHAHINA BEGUM | 21.25 |
| 295 | 2300295 | 1202640009420678 | MD RAFIQU L ISLAM | 78.63 |
| 296 | 2300296 | 1205590021635910 | MD MUSTAYEN BILLAH | 4.25 |
| 297 | 2300297 | 1605070033940897 | ANTARA SAHA | 871.25 |
| 298 | 2300298 | 1203630024383805 | MR ATIKUL ISLAM BHUYAN | 14.88 |
| 299 | 2300299 | 1203330058545374 | SUVASHIS CHAKRABORTY | 2.55 |
| 300 | 2300300 | 1202140025777936 | MD KAMRUZZAMAN BAKUL | 850.00 |
| 301 | 2300301 | 1204090030046789 | NOOR JAHAN BEGUM | 637.50 |
| 302 | 2300302 | 1205670019403204 | MD FORHAD IBRAHIM | 1,317.50 |
| 303 | 2300303 | 1201700008056547 | S K MESBAH UDDIN AHMED | 425.00 |
| 304 | 2300304 | 1203100066060680 | ZINNATUL MOHAL | 425.00 |
| 305 | 2300305 | 1202020055401211 | BHAGABATI GHOSH | 850.00 |
| 306 | 2300306 | 1204090060564105 | MOHAMMAD ABUL KALAM | 57.38 |
| 307 | 2300307 | 1201850010245988 | SHAJIDA BEGUM CHOWDHURY | 488.75 |
| 308 | 2300308 | 1201850019707776 | SHABEEN SADIKA | 340.00 |
| 309 | 2300309 | 1201850019707792 | SHABEEN SADIKA | 340.00 |
| 310 | 2300310 | 1203550045955104 | ASHRAFUL ALAM CHOWDHURY | 223.55 |
| 311 | 2300311 | 1203680058996080 | PARVIN AKTER | 2,250.00 |
| 312 | 2300312 | 1203590051190536 | MD JAHID MOLLA | 1,700.00 |
| 313 | 2300313 | 1201850010245996 | SABIHA CHOWDHURY | 340.00 |
| 314 | 2300314 | 1201850010965910 | MAHJABIN CHOWDHURY | 488.75 |
| 315 | 2300315 | 1201850012415341 | HUMAYRA RASHID CHOWDHURY | 340.00 |
| 316 | 2300316 | 1201850012797399 | HUMAYUN RASHID CHOWDHURY | 340.00 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
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| 317 | 2300317 | 1201850014161415 | HELAL AHMED CHOWDHURY | 340.00 |
| 318 | 2300318 | 1201850014161423 | JAKIR HUSSAIN | 340.00 |
| 319 | 2300319 | 1201850014161431 | IFFATH ARA CHOWDHURY | 340.00 |
| 320 | 2300320 | 1201850014161441 | SALMA CHOWDHURY | 340.00 |
| 321 | 2300321 | 1201850015379188 | SUAIM HAMID CHOWDHURY | 340.00 |
| 322 | 2300322 | 1301660056396513 | AMIYA CHANDA | 3,049.38 |
| 323 | 2300323 | 1201580040233114 | KH A MONTAKIM | 249.05 |
| 324 | 2300324 | 1203610033219202 | MAMUN IQBAL KHAN | 35.70 |
| 325 | 2300325 | 1201590049451983 | SALIM RAZA | 5.10 |
| 326 | 2300326 | 1203520037669690 | MRS LEENA HASNAN | 1,581.00 |
| 327 | 2300327 | 1201730062250806 | RANADEV MITRA | 680.00 |
| 328 | 2300328 | 1204760072757121 | MD ABDUL HOQUE | 807.50 |
| 329 | 2300329 | 1202590002074632 | MD ABDUL HANNAN MASUM | 52.70 |
| 330 | 2300330 | 1201590006536844 | MD YOUNUS | 2.55 |
| 331 | 2300331 | 1203550073267289 | MST JASNA BEGUM | 68.00 |
| 332 | 2300332 | 1204040030404073 | SK SHAMIM AHMED | 25.08 |
| 333 | 2300333 | 1202120012307993 | MD SOLAYMAN | 1.28 |
| 334 | 2300334 | 1204240000699349 | MR MD ABDUR RAHMAN | 865.73 |
| 335 | 2300335 | 1201580035086281 | MD SHAHIDUL ISLAM | 387.60 |
| 336 | 2300336 | 1202630020117618 | SERAJUL ISLAM | 263.50 |
| 337 | 2300337 | 1201830072224565 | MD SIFATUR RAHMAN | 47.60 |
| 338 | 2300338 | 1204760039036472 | SHAKILA AKTHER | 255.00 |
| 339 | 2300339 | 1203550046123687 | TOWSIF CHOWDHURY | 459.00 |
| 340 | 2300340 | 1204310045142966 | MD SHABOJ | 1,275.00 |
| 341 | 2300341 | 1202450053902920 | ESRAT JAHAN ESHITA | 217.60 |
| 342 | 2300342 | 1202650070356541 | MD ESTIAQUE HOSSAIN | 3,937.50 |
| 343 | 2300343 | 1201580024481877 | SUBARAN MAZUMDER | 263.50 |
| 344 | 2300344 | 1203810037835465 | MANANJOY KRISHNA DUTTA | 14.03 |
| 345 | 2300345 | 1201580021174248 | MAMTAZ BEGUM | 1,300.50 |
| 346 | 2300346 | 1203150027012748 | ARJU BEGUM | 62.90 |
| 347 | 2300347 | 1203150043712812 | ARJU BEGUM | 71.83 |
| 348 | 2300348 | 1202600020821101 | ABU JAFAR MD RAKIB HASAN | 21.68 |
| 349 | 2300349 | 1201940015366369 | MD NURUR RAHMAN PATWARY | 85.00 |
| 350 | 2300350 | 1202020000077814 | SHEIKH FARZANA NAHID | 26.78 |
| 351 | 2300351 | 1202140004150993 | SALIM RAZA | 2.13 |
| 352 | 2300352 | 1204770057228057 | BILKISH KHANAM POPPY | 616.25 |
| 353 | 2300353 | 1201510063435720 | ENTER SOFTWARE AND EQUITY LTD | 40.00 |
| 354 | 2300354 | 1201510073797104 | ABU SAYEED AHMED | 630.00 |
| 355 | 2300355 | 1202900033475652 | MD KAMAL UDDIN | 52.70 |
| 356 | 2300356 | 1202140000014006 | SHAH ALAM BABU | 527.00 |
| 357 | 2300357 | 1605170059035445 | CBCRL CLIENT A C CM131 | 5,382.00 |
| 358 | 2300358 | 1201580008568715 | MD FARUQ GAZI | 2,125.00 |
| 359 | 2300359 | 1202550073308382 | BENGAL INVESTMENTS LTD | 47,292.80 |
| 360 | 2300360 | 1204570008104826 | MD ZIAUL HAQUE | 263.50 |
| 361 | 2300361 | 1605570048512244 | BANCO FIN & INV LTD I93 | 1,800.00 |
| 362 | 2300362 | 1204030062712392 | JAVED AHMED | 478.98 |
| 363 | 2300363 | 1203680044882463 | MD KHOKON MIAH | 1,275.00 |
| 364 | 2300364 | 1203060041348583 | DR MD MAMUNUR RASHID | 350.55 |
| 365 | 2300365 | 1203180025940921 | A K M MUSTAFIZUR RAHMAN | 1,935.00 |
| 366 | 2300366 | 1205590074878490 | MOHAMMAD RAFIQLUL ISLAM | 12,150.00 |
| 367 | 2300367 | 1202150000473224 | MR SYED FAKHRUL ALAM | 187.85 |
| 368 | 2300368 | 1201580009414363 | SALAK MREDHA | 0.45 |
| 369 | 2300369 | 1202490074936619 | TASLIMA MIAH | 589.48 |
| 370 | 2300370 | 1202490074936678 | MD MINTO | 413.10 |
| 371 | 2300371 | 1202490074936750 | MD MINTO | 359.98 |
| 372 | 2300372 | 1202490074936833 | MD LITON ALI | 359.98 |
| 373 | 2300373 | 1202490074936908 | MD LITON ALI | 359.98 |
| 374 | 2300374 | 1202490074936983 | PARIMAL CHANDRO SHIL | 359.98 |
| 375 | 2300375 | 1202490074937051 | PARIMUL CHANDRA SHIL | 359.98 |
| 376 | 2300376 | 1202490074937150 | SUNDOR ALI | 359.98 |
| 377 | 2300377 | 1202490074937268 | SUMDOR ALI | 354.88 |
| 378 | 2300378 | 1202490074937316 | MST MORIOM BEGUM | 354.88 |
| 379 | 2300379 | 1202490074937431 | MST MARIOM BEGUM | 354.88 |
| 380 | 2300380 | 1202490074937490 | KHOKAN CHANDRA DAS | 354.88 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
|-------|------------|------------------|-------------------------|---------|
| 381 | 2300381 | 1202490074937549 | KHOKAN CHANDRA DAS | 354.88 |
| 382 | 2300382 | 1202490074937613 | HUMAYUN KABIR MREDA | 354.88 |
| 383 | 2300383 | 1202490074937664 | HUMAYUN KABIR MREDA | 378.68 |
| 384 | 2300384 | 1202490074937720 | MD EDLAS ALI | 354.88 |
| 385 | 2300385 | 1202490074937781 | MD EDLAS ALI | 354.88 |
| 386 | 2300386 | 1202490074937838 | MR PANNU | 354.88 |
| 387 | 2300387 | 1202490074937870 | MR PANNO | 354.88 |
| 388 | 2300388 | 1202490074937902 | MST MINA BEGUM | 354.88 |
| 389 | 2300389 | 1202490074938147 | MST MRNA BEGUM | 354.88 |
| 390 | 2300390 | 1202490074938310 | MD ABDUL BAREK | 354.88 |
| 391 | 2300391 | 1202490074938353 | MD ABDUL BAREK | 354.88 |
| 392 | 2300392 | 1202490074938411 | MD SHAHIN KHA | 354.88 |
| 393 | 2300393 | 1202490074938444 | MD SHAHIN KHA | 354.88 |
| 394 | 2300394 | 1202490074986294 | MD PARBEZ | 349.78 |
| 395 | 2300395 | 1202490074986342 | MD PARBEZ | 349.78 |
| 396 | 2300396 | 1202490074986385 | AKIR HUSSAIN | 349.78 |
| 397 | 2300397 | 1202490074986451 | AKIR HUSSAIN | 349.78 |
| 398 | 2300398 | 1202490074986540 | MD OMAR FARUQUE | 349.78 |
| 399 | 2300399 | 1202490074986615 | MD OMAR FARUQUE | 365.93 |
| 400 | 2300400 | 1202490074986706 | NUR IZAZ | 349.78 |
| 401 | 2300401 | 1202490074986813 | NUR IZAZ | 349.78 |
| 402 | 2300402 | 1202490074986904 | MD RAKIBUL GAZI | 349.78 |
| 403 | 2300403 | 1202490074987058 | MD RAKIBUL HASAN GAZI | 349.78 |
| 404 | 2300404 | 1202490074987114 | MD SHAKIL | 359.55 |
| 405 | 2300405 | 1202490074987157 | MD SHAKIL | 359.55 |
| 406 | 2300406 | 1202490074987191 | MD HASANUZZAMAN | 348.08 |
| 407 | 2300407 | 1202490074987272 | MD HASANUZZAMAN | 349.78 |
| 408 | 2300408 | 1202490074987304 | SHAMIM AHMED | 349.78 |
| 409 | 2300409 | 1202490074987363 | SHAMIM AHMED | 333.20 |
| 410 | 2300410 | 1202490074988285 | MD RAKIBUL ISLAM | 333.20 |
| 411 | 2300411 | 1202490074988368 | MD RAKIBUL ISLAM | 348.08 |
| 412 | 2300412 | 1202490074988673 | MD YOUSUF MOLLA | 348.08 |
| 413 | 2300413 | 1202490074988731 | MD YOUSUF MOLLA | 496.83 |
| 414 | 2300414 | 1202490074988847 | MOHAMMAD IRFAN | 332.78 |
| 415 | 2300415 | 1202490074988911 | MOHAMMAD IRFAN | 333.20 |
| 416 | 2300416 | 1202490074989014 | MD AL AMIN MIA | 332.78 |
| 417 | 2300417 | 1202490074989091 | MD AL AMIN MIA | 341.28 |
| 418 | 2300418 | 1202490074989204 | MD RAJULUR RASHID TAREK | 332.78 |
| 419 | 2300419 | 1202490074989311 | MD RAJULUR RASHID TAREK | 332.78 |
| 420 | 2300420 | 1202490074989437 | MAHAMUDUL HASAN RAKIN | 332.78 |
| 421 | 2300421 | 1202490074989511 | MAHAMUDUL HASAN RAKIB | 332.78 |
| 422 | 2300422 | 1202490074989833 | JAKIR HOSSAIN RIDOY | 332.35 |
| 423 | 2300423 | 1202490074989975 | JAKIR HOSSAIN RIDOY | 341.28 |
| 424 | 2300424 | 1202490074990187 | MD SUJON MEAN | 346.80 |
| 425 | 2300425 | 1202490074990278 | MD SUJON MEAN | 346.38 |
| 426 | 2300426 | 1202490074990377 | MD ZAKIR HOSSAIN | 346.38 |
| 427 | 2300427 | 1202490074990516 | MD ZAKIR HOSSAIN | 346.38 |
| 428 | 2300428 | 1202490074990615 | SAJUBUR RAHMAN | 346.38 |
| 429 | 2300429 | 1202490074990757 | SAJIBUR RAHMAN | 346.38 |
| 430 | 2300430 | 1202490074990848 | SHUVO KHAN | 346.38 |
| 431 | 2300431 | 1202490074990963 | SHUVO KHAN | 348.93 |
| 432 | 2300432 | 1202490074991106 | ABDULLAH MD TAHER | 348.93 |
| 433 | 2300433 | 1202490074991248 | ABDULLAH MD TAHER | 348.93 |
| 434 | 2300434 | 1202490074991347 | RAKIB UDDIN | 348.93 |
| 435 | 2300435 | 1202490074991869 | RAKIB UDDIN | 348.93 |
| 436 | 2300436 | 1202490074991992 | NUR KARIM | 348.93 |
| 437 | 2300437 | 1202490074992376 | NUR KARIM | 346.38 |
| 438 | 2300438 | 1202490074992483 | HUSSAIN AHAMMAD | 346.38 |
| 439 | 2300439 | 1202490074992681 | HUSSAIN AHAMMAD | 348.93 |
| 440 | 2300440 | 1202490074992799 | RIMON AHMED | 348.93 |
| 441 | 2300441 | 1202490074992881 | RIMON AHMED | 346.38 |
| 442 | 2300442 | 1202490074997914 | JHARNA RANI DAS | 346.38 |
| 443 | 2300443 | 1202490074998009 | JHARNA RANI DAS | 348.93 |
| 444 | 2300444 | 1202490074998084 | LIPI AKTER | 356.15 |



| SL_NO | WARRANT_NO | BO_ID | NAME | NET_AMT |
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| 445 | 2300445 | 1202490074998175 | LILPI AKTER | 348.50 |
| 446 | 2300446 | 1202490074998258 | HABIBUR MOLLA | 346.38 |
| 447 | 2300447 | 1202490074998306 | HABIBUR MOLLA | 356.15 |
| 448 | 2300448 | 1202490074998413 | MD SHIDUL ISLAM SHEKH | 354.88 |
| 449 | 2300449 | 1202490074998520 | MD SHIDUL ISLAM SHEKH | 354.88 |
| 450 | 2300450 | 1202490074998581 | REHENA AKTER | 354.88 |
| 451 | 2300451 | 1202490074998621 | REHENA AKTER | 346.38 |
| 452 | 2300452 | 1202490074998745 | MD MOHIDUL ISLAM | 375.28 |
| 453 | 2300453 | 1202490074998801 | MD MOHIDUL ISLAM | 375.28 |
| 454 | 2300454 | 1202490074998943 | CHAMPA BEGUM | 375.28 |
| 455 | 2300455 | 1202490074999038 | CHAMPA BEGUM | 375.28 |
| 456 | 2300456 | 1202490074999102 | MD ABDUL MOJID | 346.38 |
| 457 | 2300457 | 1202490074999196 | MD ABDUL MAJID | 346.38 |
| 458 | 2300458 | 1202490074999260 | SALIM DAWAN | 354.88 |
| 459 | 2300459 | 1203330074788427 | ROBEL MIAH | 472.60 |
| Advance Income Tax | | | | 1,834,881.11 |
| | | | | |
| TOTAL: | | | | 7,773,419.90 |

Dividend Payable 2023-2024

7,474,257

Grand Total

15,791,870

