

3rd Quarter Financial Statements (Un-Audited)
For the nine months period ended on 31st March 2026

Of

Shepherd Industries PLC



--:Head Office:--

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--:Factory Office:--

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SHEPHERD INDUSTRIES PLC
Statement of Financial Position
As on 31 March 2026

	Notes	Amount in Taka 31-Mar-2026	Amount in Taka 30-Jun-2025
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4	1,428,605,480	1,491,933,669
Current Assets			
Inventories	5	1,866,855,791	1,845,160,680
Trade and Other Receivables	6	650,451,414	1,040,904,181
Advance, Deposit and Prepayments	7	128,878,827	127,767,485
Current Accounts with Related Entity	8	21,524,256	-
Cash and Cash Equivalents	9	34,124,916	43,094,256
		4,130,440,684	4,548,860,271
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	10	1,540,464,730	1,540,464,730
Revaluation Reserve	11	503,684,961	505,955,361
Retained Earnings	12	(173,039,357)	18,636,994
Non-Current Liabilities			
Long Term Loan	16	991,978,351	-
Deferred Tax Liabilities	13	104,303,523	108,349,073
Current Liabilities			
Loan from Shareholders'	14	23,144,861	23,144,861
Current a/c with Related Entity	15	32,070,476	38,107,984
Trade and Other Payables	17	377,308,768	494,444,447
Long Term Loan-Current Portion	16	52,461,784	-
Workers Profit Participation Fund (WPPF)	18	5,903,588	5,903,588
Short Term Bank Loan	19	365,941,578	1,517,875,677
Unclaimed Dividend	20.1	8,700,616	378,330
Dividend Payable	20.2	91,758	10,006,232
Liabilities for Expenses and Provisions	21	297,425,047	285,592,994
		4,130,440,684	4,548,860,271
Net Asset Value (NAV) Per Share	31	12.15	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 nine months ended 31 March 2026

	Notes	Amount in Taka		Amount in Taka		Amount in Taka		Amount in Taka	
		1-Jul-2025		1-Jul-2024		1-Jan-2026		1-Jan-2025	
		To	To	To	To	To	To	To	To
		31-Mar-2026	31-Mar-2025	31-Mar-2026	31-Mar-2025	31-Mar-2026	31-Mar-2025	31-Mar-2026	31-Mar-2025
Revenue	22	791,113,134	2,000,647,465	228,973,157	629,297,878				
Less: Cost of Sales	23	(777,144,331)	(1,699,269,824)	(218,967,785)	(523,987,647)				
Gross Profit		13,968,803	301,377,641	10,005,372	105,310,231				
Less: Operating Expenses		(49,489,032)	(57,237,487)	(15,994,141)	(22,094,468)				
Selling and Distribution Expenses	26	(10,371,957)	(9,448,903)	(3,108,823)	(3,550,860)				
Administrative Expenses	27	(39,117,075)	(47,788,584)	(12,885,318)	(18,543,608)				
Profit from Operation		(35,520,229)	244,140,154	(5,988,769)	83,215,763				
Foreign Currency Gain/(Loss)	24	(3,652,531)	21,839,710	(704,965)	4,891,860				
Other Income	25	32,042,406	11,840,675	4,602,225	3,690,025				
Financial Expenses	28	(167,759,275)	(186,942,346)	(52,168,972)	(66,580,964)				
Net Profit/ (Loss) Before Tax and WPPF		(174,889,629)	90,878,193	(54,260,481)	25,216,684				
Workers Profit Participation Fund (WPPF)		-	(4,327,533)	-	(1,200,794)				
Net Profit/ (Loss) Before Tax		(174,889,629)	86,550,660	(54,260,481)	24,015,890				
Income Tax Expense:		(11,983,524)	(14,863,513)	(2,077,176)	(5,569,864)				
Current Tax	29	(15,628,415)	(18,383,164)	(3,257,052)	(6,440,090)				
Deferred Tax Income/(Expenses)	Annex-B	3,644,891	3,519,651	1,179,876	870,226				
Net Profit/ (Loss) after Tax for the year		(186,873,153)	71,687,147	(56,337,657)	18,446,026				
Earnings Per Share (EPS)	30	(1.21)	0.47	(0.37)	0.12				


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SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the nine months ended 31 March 2026

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2025	1,540,464,730	505,955,361	18,636,994	2,065,057,085
Less: Cash Dividend	-	-	(7,474,257)	(7,474,257)
Less: Stock Dividend	-	-	-	-
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(2,671,059)	2,671,059	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	400,659	-	400,659
Add: Net Profit/(Loss) for the year	-	-	(186,873,153)	(186,873,153)
Closing balance on 31 March 2026	1,540,464,730	503,684,961	(173,039,357)	1,871,110,334

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the nine months ended 31 March 2025

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	-	-	(7,474,257)	(7,474,257)
Less: Stock Dividend	-	-	-	-
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(2,967,843)	2,967,843	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	445,176	-	445,176
Add: Net Profit/(Loss) for the year	-	-	71,687,147	71,687,147
Closing balance on 31 March 2025	1,540,464,730	506,793,180	82,768,462	2,130,026,372


Chief Financial Officer


Company Secretary


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SHEPHERD INDUSTRIES PLC
Statement of Cash Flows
For the nine months ended 31 March 2026

	Notes	Amount in Taka	
		1-Jul-2025	1-Jul-2024
		To	To
		31-Mar-2026	31-Mar-2025
A. Cash Flows from Operating Activities			
Received from Customers and Others	32	1,215,883,083	1,908,186,511
Payment to Creditors, Suppliers, Employees and	33	(954,171,153)	(1,498,347,306)
Cash Inflow/(Outflow) from Operation		261,711,930	409,839,205
Income Tax Paid	34	(12,387,637)	(16,968,274)
Financial Expenses		(167,759,275)	(186,942,346)
Net cash used in Operating Activities	36	81,565,018	205,928,585
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		17,917,033	(111,845)
Investment on FDR		-	36,275,712
Net cash used in Investing Activities		17,917,033	36,163,867
C. Cash Flow from Financing Activities			
Current a/c with Related Entity		(27,561,764)	(38,659,201)
Advance Received against Land Sale		35,000,000	-
Short Term Loan Received/(Paid)-Net		(106,907,120)	(157,941,120)
Dividend Paid		(9,066,445)	(25,494,473)
Net cash used in by Financing Activities		(108,535,329)	(222,094,794)
D. Net Increase/(Decrease) in cash and Cash Equivalent		(9,053,278)	19,997,658
E. Cash & Cash Equivalent at beginning at the period		43,094,256	10,259,300
F. Unrealized Foreign Exchange Gain/(Loss)		83,938	383,495
G. Cash & Cash Equivalent at the end of the period		34,124,916	30,640,453
Net Operating Cash Flows Per Share (NOCFPS)	35	0.53	1.34


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SHEPHERD INDUSTRIES PLC
Notes to the Financial Statements
As at and for the Nine Months ended 31 March 2026

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 March 2026;
- Statement of Profit or Loss and other Comprehensive Income for the period ended 31 March 2026;
- Statement of Change in Equity for the period ended 31 March 2026;
- Statement of Cash Flows for the period ended 31 March 2026; and
- Accounting Policies and explanatory notes to the Financial Statements for the period ended 31 March 2026.



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 nine months from 01 July 2025 to 31 March 2026.

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 evidence 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: নথি নং - ৪৫-২৮/কঅ-২/আসা/প্রভিডেন্ট ফান্ড/২০১৪-২০১৫/১৩০৮(৩) তারিখ : ২৭/০৫/২০১৫ খ্রিঃ employees of the company eligible to be members of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute to the provident fund and the company also makes equal contribution.

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

2.25 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-Mar-2026	Amount in Taka 30-Jun-2025
4 Property, Plant & Equipment		
A. Cost		
Opening balance	2,620,871,000	2,620,759,155
Add: Addition during the Period	58,586	111,845
Less: Disposal made during the Period	(27,899,012)	-
	2,593,030,574	2,620,871,000
B. Accumulated Depreciation		
Opening balance	1,128,937,331	1,060,846,285
Add: Addition during the Period	45,411,156	68,091,046
Less: Adjustments made during the period	(9,923,393)	-
Accumulated Depreciation	1,164,425,094	1,128,937,331
Written Down Value (A - B)	1,428,605,480	1,491,933,669

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

5 Inventories		
Raw Materials	1,474,858,787	1,459,845,551
Dyes & Chemical	234,585,544	225,549,587
Work-in-Process	44,254,552	49,614,528
Finished Goods	96,547,875	95,888,919
Packing Materials	2,354,568	2,223,686
Stores & Spares	14,254,465	12,038,409
	1,866,855,791	1,845,160,680

6 Trade and other Receivables		
Opening Balance	1,035,810,679	1,145,703,372
Sales	791,113,134	2,286,512,514
Proceeds Received during the year	(1,191,175,660)	(2,440,959,933)
	635,748,153	991,255,953
Foreign Exchange Gain/(Loss)	2,274,776	44,554,726
Accounts Receivable	638,023,429	1,035,810,679
Other Receivable	12,427,985	5,093,502
	650,451,414	1,040,904,181

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	348,046,925	642,036,578
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal	2,068,871	178,116
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	300,335,618	398,689,487
vi) The maximum amount of receivable due by any director or other officer of the company	-	-
	650,451,414	1,040,904,181

The aging of trade and other receivables is as follows:

Ageing Schedule	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	203,920,271	3,252,209	207,172,480	277,954,862
Three to Six Months	248,844,404	3,716,728	252,561,132	504,087,162
More than Six Months	185,258,754	5,459,048	190,717,802	258,862,157
	638,023,429	12,427,985	650,451,414	1,040,904,181



		Amount in Taka 31-Mar-2026	Amount in Taka 30-Jun-2025
7	Advance, Deposits and Prepayments		
	The Break-up of the Amount is given below:		
	Advances (Note -9.1)	83,649,871	62,164,094
	Deposits	45,228,956	65,603,391
		128,878,827	127,767,485
7.1	Advances		
	Advance Income Tax (Note -9.2)	68,689,870	53,754,453
	Other Advance	19,049,907	8,409,641
		87,739,777	62,164,094
7.2	Advance Income Tax		
	Opening Balance	57,844,359	32,161,994
	Addition during the year:	10,845,511	21,592,459
	TDS on Export	10,433,404	20,907,913
	AIT - Car	262,500	596,000
	TDS - FDR	-	32,338
	Import	-	-
	AIT- on Bank Interest	-	-
	Advanced tax Office rent & others	149,607	56,208
	Less: Adjusted with provision	-	-
	Closing Balance	68,689,870	53,754,453
8	Current Accounts with Related Entity		
	This has been arrived as under;		
	Party Wise break down given below:		
	Shepherd Jeans Limited	10,369,256	-
	Shepherd Fancy Yarn Limited	11,155,000	-
		21,524,256	-
9	Cash and Cash Equivalents		
	The Break-up of the Amount is given below:		
	Cash in Hand	228,657	268,583
	Cash at Banks (Note -9.1)	33,896,259	42,825,673
		34,124,916	43,094,256
9.1	Cash at Bank		
	Bank Name & Account Number		
	Eastern Bank CD # 1131060206101	27,941	4,275,384
	Eastern Bank Margin	88,790	608,153
	IFIC Bank CD # 1002-535257001	13,003,287	248,126
	IFIC Bank CD (ERQ) # 1002-535257071	107,455	107,018
	Southeast Bank DAD (\$) # 15400000019	4,269,470	24,455,113
	Southeast Bank A/C # 0010-11100017685	886	1,231
	Southeast Bank A/C # 0010-11100017760	1,812	380,752
	Southeast Bank A/C # 0010-11100017816	3,984	4,329
	Southeast Bank A/C # 0010-11100017891	134,099	162,122
	SEBL Divident A/C-2025 # 001011100017991	111,129	-
	Southeast Bank FC # 15500000371	350,620	-
	National Bank A/C # 0043-33017514	318,883	319,378
	DBBL-CD A/C # 117-110-037216	76,647	4,508,637
	IFIC A/C # 0170231013001	115	115
	IFIC A/C # 0170330270001	3,909	4,424
	IFIC A/C # 1002-535257-836 (USD A/c)	167,391	456,765
	IFIC A/C # 0000-535257-837	12,372,079	6,620,922



NBL FC A/C-0043-84004808 (USD A/c)
Trust Bank CD A/C # 0023-0210018991
Pubali Bank CD # 4465901009224
Pubali Bank PLC # 056690100222
Southeast Bank CD # 111-17190
Southeast Bank A/C # 0010-11100017718
Southeast Bank # 0094

Amount in Taka	Amount in Taka
31-Mar-2026	30-Jun-2025
60,810	60,563
334,484	-
6,269	2,534
5,000	-
1,037,000	584,388
1,895	2,240
1,412,304	23,479
33,896,259	42,825,673

10 Share Capital

Authorized Capital:

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

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

Paid up Capital:

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

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

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

History of Share Capital

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

11 Revaluation Reserve

This has been arrived as under:

Opening Balance

505,955,361 509,315,847

Less: Depreciation on revaluation transferred to retained earnings

(2,671,059) (3,953,513)

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

400,659 593,027

503,684,961 **505,955,361**

12 Retained Earnings

Opening balance

18,636,994 15,587,729

Less: Cash dividend

(7,474,257) (7,474,257)

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

(186,873,153) 6,570,009

Add: Depreciation transferred from revaluation reserve

2,671,059 3,953,513

(173,039,357) **18,636,994**

13 Deferred Tax

Opening Balance

108,349,073 114,164,389

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

(3,644,891) (5,222,289)

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

(400,659) (593,027)

104,303,523 **108,349,073**



Amount in Taka	Amount in Taka
31-Mar-2026	30-Jun-2025

The details have been shown in **Annexure-B**.

14 Loan from Shareholders'	23,144,861	23,144,861
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The above represents share money deposit received from shareholders against which no allotment has been made as per instruction BSEC Letter ref. no. BSEC/CI/CPLC-519/2015/582 dated November 24, 2015 and transferred to loan account as per decision of the Board.

15 Current Accounts with Related Entity

This has been arrived as under;

Party Wise break down given below:

Shepherd Textile (BD) Ltd

Shepherd Jeans Ltd.

Taiwan Food & Processing Industries Ltd.

27,258,427	23,797,816
-	4,490,744
4,812,049	9,819,424
32,070,476	38,107,984

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

16 Long Term Loan

This has been arrived as under:

Southeast Bank - Term Loan

1,044,440,135	-
1,044,440,135	-
Less: Current portion	-
52,461,784	-
Non-Current portion	991,978,351

17 Trade and Other Payables

This has been arrived as under:

Trade Payable

Advance Received against Land Sale

Other Payable

307,900,526	462,271,710
35,000,000	-
34,408,242	32,172,737
377,308,768	494,444,447

Ageing Schedule	Trade Payable	Other Payable	Total	Total
Within Three Months	101,486,772	1,457,695	102,944,467	338,535,726
Three months to six months	118,800,792	49,119,420	167,920,212	92,446,647
More than six months	87,612,962	18,831,127	106,444,089	63,462,074
	307,900,526	69,408,242	377,308,768	494,444,447

18 Workers Profit Participation Fund

Opening Balance

Add: Addition during the year

Less: Payment during the year

Closing Balance

5,903,588	4,623,347
-	1,280,241
5,903,588	5,903,588
-	-
5,903,588	5,903,588

19 Short Term Bank Loan

This consist of the following:

Demand Loan IFIC Bank Limited

Force Loan IFIC Bank Limited

-	-
111,840,280	20,200,940



		Amount in Taka	Amount in Taka
		31-Mar-2026	30-Jun-2025
LDBP Loan	Eastern Bank Ltd	38,162,484	106,803,713
LDBP Loan	IFIC Bank Limited	47,782,000	118,846,300
LDBP Loan	Southeast Bank Limited	24,717,788	88,665,851
LDBP Loan	Trust Bank Limited	8,367,552	-
Term Loan	Southeast Bank Limited	-	699,921,497
Force Loan	Southeast Bank Limited	-	348,686,299
SOD - IFIC Bank	IFIC Bank Limited	51,748,821	51,666,977
SOD-Southeast Bank	Southeast Bank Limited	83,322,653	83,084,100
UPAS Loan	Southeast Bank Limited	-	-
		365,941,578	1,517,875,677

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 directors.

20 Dividend Payable

Opening Balance	10,384,563	28,404,778
Declared Cash Dividend for the year 20025-2024	7,474,257	7,474,257
Unclaimed Dividend Account	17,858,820	35,879,035
Cash Dividend Paid during the year	(7,407,176)	(20,658,845)
TDS Against Cash Dividend paid during the year	(1,280,939)	(4,630,453)
Less: Unclaimed dividend Paid during the year		(39,313)
Unclaimed Dividend transfer to CMSF as per BSEC notification	(378,330)	(165,862)
Closing Balance	8,792,375	10,384,563

20.1 Unclaimed Dividend Account

Year	Number of Share Holders		
2023-24, 2024-25	825	8,700,616	-
2021-22	344	-	378,330
Closing Balance		8,700,616	378,330

The details have been shown in Annexure-C.

20.2 Dividend Payable

Opening Balance	10,006,232	27,821,273
Declared Cash Dividend for the year	7,474,257	7,474,257
Less : Payment during the year:		
For the year 2023-2024	(7,382,498)	-



For the year 2023-2024
For the year 2022-2023

Less: TDS Against Cash Dividend paid during the year
Less: Transferred to unclaimed dividend

Closing Balance

The details have been shown in Annexure-C.

Amount in Taka	Amount in Taka
31-Mar-2026	30-Jun-2025
(24,678)	(5,241,445)
-	(15,417,400)
10,073,313	14,636,685
(1,280,939)	(4,630,453)
(8,700,616)	
91,758	10,006,232

21 Liabilities for Expenses and Provisions

This consist of the following;

Salary & Allowance-Payable

Tax Deduction at Source

Gas, Electric Bill & Internet Bill Payable

Audit & Professional Fees Payable

Employees CPF Payable

Provision for Employees' Gratuity Fund

Provision for Income Tax (Note-21.1)

16,052,808	14,741,173
30,769,903	28,069,864
74,698,721	86,940,282
603,750	805,000
3,009,153	2,564,247
90,021,123	84,289,128
82,269,589	68,183,300
297,425,047	285,592,994

21.1 Provision for Income Tax

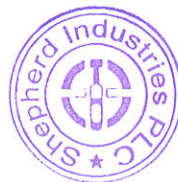
Opening Balance

Add: Addition during the year/period

Less: Paid during the year/Period

Less: Adjusted during the year/period

68,183,300	48,320,982
15,628,415	24,257,093
83,811,715	72,578,075
(1,542,126)	(4,394,775)
-	-
82,269,589	68,183,300



	Amount in Taka 1-Jul-2025 To 31-Mar-2026	Amount in Taka 1-Jul-2024 To 31-Mar-2025	Amount in Taka 1-Jan-2026 To 31-Mar-2026	Amount in Taka 1-Jan-2025 To 31-Mar-2025
22 Revenue				
Export Sales	791,113,134	2,000,647,465	228,973,157	629,297,878
23 Cost of Sales	791,113,134	2,000,647,465	228,973,157	629,297,878
This has been arrived as under:				
Work in process (Opening)	49,614,528	15,975,605	46,528,757	60,955,872
Add: Raw Material Consumed	506,907,087	1,328,456,839	132,547,748	381,000,993
Add: Factory Overhead	265,536,224	391,437,759	82,848,453	135,926,066
Less: Work in Process (Closing)	(44,254,552)	(58,524,587)	(44,254,552)	(58,524,587)
Cost of Production	777,803,287	1,677,345,616	217,670,406	519,358,344
Add: Finished Goods (Opening)	95,888,919	109,480,752	97,845,254	92,185,847
Finished Goods Available for sale	873,692,206	1,786,826,368	315,515,660	611,544,191
Less: Finished Goods (Closing)	(96,547,875)	(87,556,544)	(96,547,875)	(87,556,544)
Cost of Sales	777,144,331	1,699,269,824	218,967,785	523,987,647
23.1 Raw Material Consumed				
Opening Stock	1,687,618,824	1,726,912,074	1,729,477,173	1,680,482,974
Raw Materials	1,459,845,551	1,473,700,731	1,487,454,775	1,472,573,260
Dyes & Chemicals	225,549,587	249,923,135	239,565,844	204,756,840
Packing Materials	2,223,686	3,288,208	2,456,554	3,152,874
Add: Cost of Materials Purchased	531,087,162	1,175,845,786	114,869,474	274,819,400
Raw materials	449,189,868	1,036,556,465	109,924,919	252,614,506
Dyes & chemicals	72,086,275	112,456,719	2,347,161	14,530,216
Packing materials	3,767,862	10,643,951	1,160,537	4,269,307
Carrying inward	2,552,500	5,369,600	338,500	1,834,000
Insurance	493,036	1,417,714	85,429	418,714
Clearing & forwarding expenses	2,997,621	9,401,337	1,012,928	1,152,297
Raw Materials available for Consumption	2,218,705,986	2,902,757,860	1,844,346,647	1,955,302,014
Less : Closing Stock	1,711,798,899	1,574,301,021	1,711,798,899	1,574,301,021
Raw Materials	1,474,858,787	1,380,558,875	1,474,858,787	1,380,558,875
Dyes & Chemicals	234,585,544	190,487,588	234,585,544	190,487,588
Packing Materials	2,354,568	3,254,558	2,354,568	3,254,558
Raw Materials Consumed	506,907,087	1,328,456,839	132,547,748	381,000,993
23.2 Factory Overheads				
This has been arrived as under:				
Ansar Guard Expenses	-	38,300	-	2,900
Conveyance	468,990	828,805	121,280	228,715
Contribution to Gratuity Fund	7,328,397	6,558,897	2,442,799	2,186,299
Contribution to Provident Fund	602,830	1,245,087	103,139	387,162
Crockeries & Cutleries	19,980	990	5,780	-
Depreciation	42,070,686	46,978,028	13,818,845	15,430,813
Electricity Bill	7,066,847	12,496,926	1,646,556	2,078,556
ETP Expenses	100,000	-	-	-
Fire Fighting Expenses	129,856	66,920	-	-
Forms, Stamps, Documents etc.	59,060	14,810	-	-
Fuel, Oil & Lubricants	1,716,628	1,271,216	280,976	73,838
Gas Bill	96,306,287	168,750,811	27,947,971	57,460,367
Gas Bill-Factory Residence	36,079	56,009	6,278	9,906
Hangs, Twisting & Winding Expenses	-	6,424,340	-	3,168,792
Insurance-Fire	4,509,516	4,810,194	1,503,172	1,603,398
Loading & Unloading Charge	165,623	47,020	11,000	7,580
Medical Expenses	10,283	78,948	2,543	18,275
Printing- Factory	45,980	478,466	-	172,040
Rates & Taxes	843,775	871,732	20,765	-
Repair & Maintenance of Building, Machineries etc.	4,319,641	7,818,221	1,162,971	2,506,563
Stationeries	169,522	462,333	31,622	220,768
Sundry Expenses	686,693	1,855,055	129,510	109,111
Testing Charge	293,220	162,150	-	-
Tiffin, Refreshment & Entertainment	314,019	370,262	85,491	96,969
Uniform & Liveries	1,080	14,470	180	-
Wages, Salaries & Allowances	98,214,739	129,649,621	33,513,629	50,135,071
Washing & Cleaning Expenses	56,493	88,148	13,946	28,943
	265,536,224	391,437,759	82,848,453	135,926,066
24 Foreign Currency Gain/(Loss)				
Realized Foreign Exchange Gain/(Loss)	(5,786,882)	(3,317,285)	(991,275)	(353,988)
Unrealized Foreign Exchange Gain/(Loss)	2,134,351	25,156,995	286,310	5,245,848
	(3,652,531)	21,839,710	(704,965)	4,891,860
25 Other Income				
This consist of the followings:				
Land and House Rent	11,805,010	11,400,675	3,924,459	3,550,225
Profit/(Loss) on Sale of Fixed Assets	19,589,381	-	319,216	-
Sundry Income	648,015	440,000	358,550	139,800
	32,042,406	11,840,675	4,602,225	3,690,025
25.01 Profit/(Loss) on Sale of Fixed Assets				
Sales Value of PPE	37,565,000	-	1,500,000	-
Less: WDV of PPE	(17,975,619)	-	(1,180,784)	-
	19,589,381	-	319,216	-



26 **Selling and Distribution Expenses**

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

7,558,644	7,927,590	2,546,214	2,998,186
1,182,619	73,332	84,861	73,332
48,932	54,083	10,500	15,723
63,175	-	-	-
1,305,456	1,082,154	435,152	360,718
213,131	311,744	32,096	102,901
10,371,957	9,448,903	3,108,823	3,550,860

27 **Administrative Expenses**

This has been arrived as under:

Advertising Expenses
Audit Fees
AGM/EGM Expenses
Professional Fees
Automobile Expenses
Contribution to Gratuity Fund
Contribution to Provident Fund
Depreciation-Administrative
Electricity Bill
Employees' Group Insurance
Forms, Stamps, Documents etc.
Gas Bill
Generator Expenses
Internet Expenses
Licence & Renewal Fees
Director's Remuneration
Office Maintenance Expenses
Papers & Periodicals
Postage & Courier
Printing & Photocopy
Salary & Allowances
Stationeries
Sundry Expenses
Telephone & Mobile Expenses
Tiffin, Refreshment & Entertainment
Travelling & Conveyance
Water Bill

143,287	196,903	42,175	59,650
603,750	517,500	201,250	172,500
219,974	400,419	55,274	259,681
436,600	537,878	119,700	106,548
3,200,278	5,206,611	627,754	1,418,378
2,093,610	1,591,377	697,870	530,459
186,842	290,571	49,877	96,231
3,340,470	4,136,525	1,008,456	1,358,963
292,067	278,401	66,040	68,839
-	1,177,812	-	-
389,313	713,094	46,373	362,701
5,090	7,701	355	2,465
-	15,713	-	-
556,332	483,809	304,878	206,320
358,200	2,546,952	-	1,702,530
3,315,350	3,294,000	1,107,150	1,098,000
661,375	652,815	51,232	236,238
4,645	5,890	1,640	2,040
5,840	19,725	1,335	3,180
192,600	173,674	189,950	169,250
21,451,958	20,418,099	7,887,626	9,274,554
52,617	105,706	3,765	12,770
615,117	3,673,848	196,479	794,366
138,555	217,592	38,220	97,625
591,119	703,232	106,080	353,614
224,325	323,290	72,025	97,942
37,761	99,447	9,814	58,764
39,117,075	47,788,584	12,885,318	18,543,608

28 **Financial Expenses**

This consist of the followings;
Bank Charges & Commission
Bank Charges on Proceeds Realization
Interest on Short Term Loan
Interest on Long Term Loan

1,786,966	2,820,716	326,093	742,602
4,592,961	4,082,226	2,559,351	1,377,298
85,835,261	180,039,404	8,021,918	64,461,064
75,544,087	-	41,261,610	-
167,759,275	186,942,346	52,168,972	66,580,964

29 **Income Tax Expenses**

Current tax

(Note-29.1)

15,628,415	18,383,164	3,257,052	6,440,090
15,628,415	18,383,164	3,257,052	6,440,090

29.1 **Current Tax**

a) **Income tax on business income:**

Profit before tax
Add: Accounting depreciation
Add: Contribution to Employees' Gratuity Fund
Less: Tax depreciation
Less: Payment to Employees' Gratuity Fund
Less: Unrealized foreign exchange gain/loss
Less: Other income

(174,889,629)	86,550,660	(54,260,481)	24,015,890
45,411,156	51,114,553	14,827,301	16,789,776
10,727,463	9,232,428	3,575,821	3,077,476
(25,701,122)	(28,533,799)	(8,567,039)	(9,373,062)
(5,380,997)	(5,380,997)	-	(3,717,846)
(2,134,351)	(25,156,995)	(286,310)	(5,245,848)
(32,042,406)	(11,840,675)	(4,602,225)	(3,690,025)
(184,009,886)	75,985,175	(49,312,933)	21,856,361

Taxable business income

Tax rate

Income tax on business income

Income tax on business income:

a (i)

15%	15%	15%	15%
-	11,397,776	-	3,278,454
-	11,397,776	-	3,278,454

Minimum Tax

Turnover

Minimum Tax on turnover & other income

a (ii)

791,113,134	2,000,647,465	228,973,157	629,297,878
5,274,088	7,202,331	1,526,488	2,265,472

Deducted Tax at source on Export

a (iii)

Higher One

a (iii)

10,433,404	16,244,225	2,352,568	5,702,085
10,433,404	16,244,225	2,352,568	5,702,085

b) **Income tax on other income:**

Other income

Income tax on other income

b (i)

Deducted Tax at others source

b (ii)

Higher One

b (i)

30,872,399	10,694,697	4,602,225	3,690,025
5,195,011	2,138,939	904,484	738,005
412,107	647,046	271,105	441,500
5,195,011	2,138,939	904,484	738,005

c) Excess/(short) income tax expenses paid with return for the assessment year 2024-2025

Total current tax for the year (a+b+c)

15,628,415	18,383,164	3,257,052	6,440,090
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30 Basic & Diluted Earning Per share

Net profit after tax attributable to ordinary shareholders of the company	(186,873,153)	71,687,147	(56,337,657)	18,446,026
Weighted average number of share	154,046,473	154,046,473	154,046,473	154,046,473
Earnings Per Share (Basic)	(1.21)	0.47	(0.37)	0.12

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

Disclosure

During the reporting period, the company experienced a decrease in revenue by Tk. 120.95 crore compared to the previous period. In addition, the higher cost of sales and continued high finance costs, adversely affected the company's profitability. As a result, the Earnings Per Share (EPS) decreased by 1.68 compared to the

31 Net Assets Value per Share

Net asset value per share has been calculated as under:

Total Assets	4,130,440,684	4,548,860,271		
Less: Outside liability	(2,259,330,350)	(2,483,803,186)		
Non-Current Liability	(1,096,281,874)	(108,349,073)	-	-
Current Liability	(1,163,048,476)	(2,375,454,113)	-	-
Net Asset Value	1,871,110,334	2,065,057,085		
Shares outstanding at the end on the year	154,046,473	154,046,473		
Net Asset Value per share	12.15	13.41		

32 Received from Customers & Others

Revenue during the year	791,113,134	2,000,647,465		
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable	2,274,776	50,376,360		
Other Income	32,042,406	11,840,675		
Opening Accounts & Other Receivable	1,040,904,181	1,156,035,857		
Closing Accounts & Other Receivable	(650,451,414)	(1,310,713,846)		
	1,215,883,083	1,908,186,511		

33 Payment to Creditors, Suppliers, Employees and Others

Cost of goods Sold	(777,144,331)	(1,699,269,824)		
Selling & Distribution Expenses	(10,371,957)	(9,448,903)		
Administrative Expenses	(39,117,075)	(47,788,584)		
Adjustment for Depreciation	45,411,156	51,114,553		
(Increase)/Decrease in Inventory	(21,695,111)	130,868,628		
(Increase)/Decrease Advance Deposits & Prepayments excluding	9,734,169	(29,735,597)		
Increase/(Decrease) in Trade and Other Payables	(152,135,679)	60,855,933		
Workers Profit Participation Fund (WPPF)	-	-		
Increase/(Decrease) in Liabilities for Expenses	(2,254,236)	67,451,941		
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & Bank and Bank	(6,598,089)	(22,395,453)		
	(954,171,153)	(1,498,347,306)		

34 Income Tax Paid

Opening Advance Income Tax	53,754,453	32,161,994		
Closing Advance Income Tax	(64,599,964)	(49,053,265)		
Closing Income Tax Provision	82,269,589	66,627,143		
Opening Income Tax Provision	(68,183,300)	(48,320,982)		
Current Tax during the period	(15,628,415)	(18,383,164)		
	(12,387,637)	(16,968,274)		

35 Net Operating Cash Flow per Share (NOCFPS)

Net cash from operating actives	81,565,018	205,928,585		
Number of shares outstanding	154,046,473	154,046,473		
NOCFPS	0.53	1.34		

Disclosure

During the reporting period, the company's Net Operating Cash Flow per share decreased by Tk. 0.81, mainly due to lower cash collections from customers, higher payments to suppliers and employees, continued high finance costs and other operational factors. Please see the Note No. 32 and 33 in details.

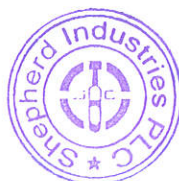
36 Reconciliation of net Profit/Loss before Tax with Cash lows from Operating Activities

Net Profit/(Loss) before tax	(174,889,629)	86,550,661		
Opening Accounts & Other Receivable	1,040,904,181	1,156,035,857		
Closing Accounts & Other Receivable	(650,451,414)	(1,310,713,846)		
Adjustment for Depreciation	45,411,156	51,114,553		
Adjustment for Foreign Exchange Gain / (Loss) and Bank Loan	(586,844)	6,524,691		
Workers Profit Participation Fund (WPPF)	-	4,327,533		
(Increase)/Decrease in Inventory	(21,695,111)	130,868,628		
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance Income	9,734,169	(29,735,597)		
Tax				
Increase/(Decrease) in Trade and Other Payables	(152,135,679)	60,855,933		
Increase/(Decrease) in Liabilities for Expenses	(2,254,236)	67,451,941		
Income Tax Paid	(12,387,637)	(16,968,274)		
Foreign Currency gain loss arising for cash and cash equivalents	(83,938)	(383,495)		
	81,565,018	205,928,585		

37 Additional disclosure

Revenue

During the reporting period Revenue of the company decreased by Tk. 120.95 crore, primarily due to a global decline in demand for export products, reduced order prices from international buyers, adverse currency fluctuations, and shipment delays resulting from global economic slowdown and geopolitical instability.



NET Assets Value Per Share (NAVPS)

Net Asset Value (NAV) per share decreased by Tk. 1.26 compared to the previous year. The decline in NAV per share was mainly due to negative retained earnings, indicating a loss during the reporting period, combined with reduced cash balances.

Earnings Per Share

During the reporting period, the company experienced a decrease in revenue by Tk. 120.95 crore compared to the previous period. In addition, the higher cost of sales and continued high finance costs, adversely affected the company's profitability. As a result, the Earnings Per Share (EPS) decreased by 1.68 compared to the previous period.

Net Operating Cash Flows Per Share (NOCFPS)

During the reporting period, the company's Net Operating Cash Flow per share decreased by Tk. 0.81, mainly due to lower cash collections from customers, higher payments to suppliers and employees, continued high finance costs and other operational factors. Please see the Note No. 32 and 33 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 March 2026 are as follows:

Name of Related Party	Common Management	Opening Balance as on July, 01, 2025 Dr./ (Cr.)	Transaction during the Period Dr./ (Cr.)	Closing Balance as on March 31, 2026 Dr./ (Cr.)
Shepherd Textile (BD.) Limited	Office & Land Rent	115,735	993,687	1,109,422
Taiwan Food & Processing Ind. Ltd.	Office & Land Rent	86,954	423,813	510,767
Shepherd Fancy Yarn Ltd	Office & Land Rent	3,100,425	750,789	3,851,214
Shepherd Jeans Ltd.	Office & Land Rent	24,156	4,863,555	4,887,711
Taiwan Food & Processing Ind. Ltd.	Received as Loan	(9,819,424)	5,007,375	(4,812,049)
Shepherd Textile (BD.) Limited	Received as Loan	(23,797,816)	(3,460,611)	(27,258,427)
Shepherd Jeans Ltd.	Received as Loan	(4,490,744)	4,490,744	-
Shepherd Jeans Ltd.	Payment as Loan	-	10,369,256	10,369,256
Shepherd Fancy Yarn Ltd	Payment as Loan	-	11,155,000	11,155,000
Shepherd Jeans Ltd.	Trading	215,037,750	-	215,037,750
Shepherd Textile (BD.) Limited	Trading	178,736,351	(5,480,612)	173,255,739
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	01.07.2025 to 31.03.2026	01.07.2024 to 31.03.2025	01.01.2026 to 31.03.2026	01.01.2025 to 31.03.2025
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	3,315,350	3,294,000	1,107,150	1,098,000
(b)	Expenses reimbursed to Managing Agent				
(c)	Commission or Remuneration payable separately to a managing agent or his associate				
(d)	Commission received or receivable by the managing agent or his associate as selling or buying agent of other concerns in respect of contracts entered into by such concerns with the company.				
(e)	The money value of the contracts for the sale or purchase of goods and materials or supply of services, entered into by the company with the managing agent or his associate during the financial period.				
(f)	Any other perquisite or benefits in cash or in kind stating, approximate money value where applicable.				
(g)	Other allowances and commission including guarantee commission.				
(h)	Pensions etc.				
(i)	Pensions				
(ii)	Gratuities	698,525	906,439	97,681	213,280
(iii)	Payments from a provident funds, in excess of own subscription and interest thereon	352,817	860,252	200,872	255,936
(i)	Share Based payments				

As per IAS- 24:

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

(a) Short-term employee benefits	18,036,446	15,962,121	6,702,566	5,604,566
(b) Post-employee benefits	1,051,342	1,766,691	298,553	469,216
(c) Other long term benefits	-	-	-	-
(d) termination benefits and	-	-	-	-
(e) share- based payment	-	-	-	-
Total:	19,087,788	17,728,812	7,001,119	6,073,782



SHEPHERD INDUSTRIES PLC
Schedule of Property, Plant & Equipment
as on 31 March 2026

Particulars	Cost						Depreciation				Amount in Taka	
	Opening Balance as on 01-07-25	Addition	Disposal/ Adjustment	Closing Balance as on 31-03-26	Rate (%)	Opening Balance as on 01-07-25	Charged during the year	Disposal/ Adjustment	Closing Balance as on 31-03-26	Written Down Value as on 31-03-26		
	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%	190,738,604	10,015,569	-	200,754,173	123,403,494		
Land & Land Development	326,010,495	-	16,447,315	309,563,180	0%	-	-	-	-	309,563,180		
Plant & Machinery	931,266,145	-	-	931,266,145	10%	587,387,589	25,814,445	-	613,202,034	318,064,111		
ETP	73,844,334	-	-	73,844,334	15%	62,876,225	1,235,038	-	64,111,263	9,733,071		
Electric Equipment & Line Installation	49,085,706	1,150	-	49,086,856	10%	35,293,031	1,034,996	-	36,328,027	12,758,829		
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,348,265	40,936	-	1,389,201	504,393		
Tools & Equipments	31,727,666	-	-	31,727,666	20%	24,440,454	1,094,080	-	25,534,534	6,193,132		
Gas Line Installation	8,368,053	-	-	8,368,053	10%	6,175,887	164,563	-	6,340,450	2,027,603		
Building - Head Office	89,296,316	-	-	89,296,316	5%	39,930,051	1,852,926	-	41,782,977	47,513,339		
Office Equipment	18,465,695	-	-	18,465,695	10%	12,931,003	414,534	-	13,345,537	5,120,158		
Air Conditioner & Electric Appliance	5,466,970	-	-	5,466,970	10%	2,851,521	196,338	-	3,047,859	2,419,111		
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,515,740	42,805	-	1,558,545	527,403		
Furniture & Fixture	7,081,606	30,436	-	7,112,042	10%	4,617,778	185,917	-	4,803,695	2,308,347		
Office Decoration	2,921,378	-	-	2,921,378	10%	2,107,456	61,100	-	2,168,556	752,822		
Car & Vehicles	38,790,723	-	11,451,697	27,339,026	15%	30,395,389	519,161	9,923,393	20,991,157	6,347,869		
Telephone Equipments	3,977,960	27,000	-	4,004,960	10%	3,085,129	67,689	-	3,152,818	852,142		
Sub Total	1,914,440,256	58,586	27,899,012	1,886,599,830		1,005,694,122	42,740,097	9,923,393	1,038,510,826	848,089,004		
REVALUATION PART												
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914		
Building	158,824,830	-	-	158,824,830	10%	123,243,209	2,671,059	-	125,914,268	32,910,562		
Sub Total	706,430,744	-	-	706,430,744		123,243,209	2,671,059	-	125,914,268	580,516,476		
Total as on 31.12.2025	2,620,871,000	58,586	27,899,012	2,593,030,574		1,128,937,331	45,411,156	9,923,393	1,164,425,094	1,428,605,480		
Total as on 30.06.2025	2,620,759,155	111,845	-	2,620,871,000		1,060,846,285	68,091,046	-	1,128,937,331	1,491,933,669		
Factory Overhead Exp	42,070,686											
Administrative Exp	3,340,470											



SHEPHERD INDUSTRIES PLC
Calculation of Deferred Tax
For the nine months ended 31 March 2026

Particulars	Amount in Taka	Amount in Taka
	01 July 2025 to 31 March 2026	01 July 2024 to 31 March 2025
A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:		
Cost:		
Carrying amount:		
Property , Plant and Equipment	538,525,824	598,726,462
Intangible Assets	-	-
Provision for Doubtful Debt	-	-
Provision for gratuity	(90,021,123)	(79,489,591)
	448,504,701	519,236,871
Tax base:		
Property , Plant and Equipment	333,663,941	368,745,873
Intangible Assets	412	458
Provision for Doubtful Debt	-	-
Provision for gratuity	-	-
	333,664,353	368,746,331
Taxable /(Deductible) temporary difference	114,840,348	150,490,540
Income Tax rate	15.00%	15.00%
Deferred Tax Liabilities/(Assets) at the end of the year/period	17,226,052	22,573,581
Closing Deferred Tax Liabilities/(Assets)	17,226,052	22,573,581
Opening Deferred Tax Liabilities/(Assets)	(20,870,943)	(26,093,232)
D.Tax (income) / expenses recognized in profit and loss and other comprehensive income	(3,644,891)	(3,519,651)
B. D.Tax (income) / expenses recognized in Revaluation Reserve:		
Revaluation:		
Carrying Amount:		
Land and Land Development	547,605,914	547,605,914
Building	32,910,562	36,567,291
	580,516,476	584,173,205
Tax base:		
Land and Land Development	-	-
Building	-	-
	-	-
Taxable /(Deductible) temporary difference	580,516,476	584,173,205
Tax rate	15.00%	15.00%
Deferred tax liability end of the year/period	87,077,471	87,625,981
Closing Deferred Tax Liabilities/(Assets)	87,077,471	87,625,981
Opening Deferred Tax Liabilities/(Assets)	87,478,130	88,071,157
D.Tax (income) / expenses recognized in Revaluation Reserve:	(400,659)	(445,176)
C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)	104,303,523	110,199,562



SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2022-23
As on 31 March, 2026

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
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50	2300050	1203150030417761	MEHERUN NESSA	62.90
51	2300051	1203150043712491	MD ARIFUZZAMAN	71.83
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53	2300053	1203150043712523	FATEMA AKTER	69.70
54	2300054	1203150043712541	RESHMA AKTHER	69.70
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59	2300059	1203150043712622	ALIZA	73.95



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61	2300061	1203150049333320	SHAWKAT HOSSAIN	25.93
62	2300062	1203150051436375	NAHIDA AKTER	25.93
63	2300063	1203150051436407	NAHIDA AKTER	108.80
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69	2300069	1202220000241151	MRS ZAKIA SULTANA	637.50
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79	2300079	1203000060111772	MST FATEMA BEGUM	1.28
80	2300080	1203000042529713	MD MASIUR RAHMAN BHUIYAN	527.00
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121	2300121	1204970059374201	MUJIBUR RAHAMAN	892.50
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124	2300124	1204970063362120	MD BADIUL ALAM	892.50



125	2300125	1204970063363901	MD BODIUL ALAM	892.50
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130	2300130	1601880033977098	MD ROWSHAN ALI	263.50
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137	2300137	1605570048525518	BANCO FIN & INV LTD I150	1,572.50
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139	2300139	1203550015465234	NASIMA KHANAM	319.18
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151	2300151	1201950055177530	B M SHAHINUR ISLAM	7,225.00
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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
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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
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176	2300176	1203570058782524	MST NAZMIN NAHAR	425.00
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178	2300178	1601880034594591	MOHD MOMINUR RAHMAN	263.50
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184	2300184	1201890058546633	ASMA AKTER	850.00
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186	2300186	1203180022067028	MD AZMAT ALI	239.28
187	2300187	1203140020230531	MD FARUK HOSSAIN	76.08
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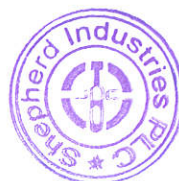
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193	2300193	1203110066452122	SAMIR ROY	892.50
194	2300194	1201580007540367	HASINA ABEDIN	131.75
195	2300195	1201580072286972	SYEDA NURUNNAHER BEGUM	263.50
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204	2300204	1201730023832688	SIKDER MOHAMMAD ALI	10,134.90
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209	2300209	1201580001556518	MR A K M JASHIM UDDIN AHMED	10.63
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213	2300213	1202420040272368	SYED IQBAL HOSSAIN	3,400.00
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233	2300233	1601880028828381	MD HABIBUR RAHMAN	435.63
234	2300234	1201630021023864	BIZ POINTS LTD	410.00
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245	2300245	1202420040604154	MR ANWARRUZZAMAN	24.23
246	2300246	1201510036030362	MOHAMMAD ABRAR KAISAR	467.50
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249	2300249	1201850011040791	NISATH NAJIB CHOWDHURY	340.00
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255	2300255	1201700061152489	TAHMINA ISLAM PONNY	425.00
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276	2300276	1203550058186215	AHSANUR RASUL CHOWDHURY	459.00
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326	2300326	1203520037669690	MRS LEENA HASNAN	1,581.00
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329	2300329	1202590002074632	MD ABDUL HANNAN MASUM	52.70
330	2300330	1201590006536844	MD YUNUS	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
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 RAFIQUUL 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
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
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:				7,773,421.11



SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2023-24
As on 31 March, 2026

SLNO	W/N	BOID	NAME	NET_AMT
1	2400001	1603870061222231	LIN WEN YU	
2	2400002	1603870061222258	CHANG SHU LING	235,303.88
3	2400003	1603870061222266	HUANG CHENG FEI	54,840.87
4	2400004	1603870061222314	TSENG YA FEN	0.70
5	2400005	1603870061222322	YANG BO CHEN	1.05
6	2400006	1603870061222330	LI HSING CHIEH	0.70
7	2400007	1603870061222349	YIN SHIH WEN	0.70
8	2400008	1603870061222357	KAO CHUN CHE	0.70
9	2400009	1603870061222365	CHANG SHIH LIN	111,113.80
10	2400010	1603870061222373	LEE HUEI CHUN	60,618.32
11	2400011	1603870061222381	CHEN CHEN YEN	68,179.37
12	2400012	1603870061233720	LIU LIANG CHING	116,643.24
13	2400013	1603870061233747	KAO CHI FU	24,897.25
14	2400014	1603870061233755	LIANG XIAO PING	23,677.50
15	2400015	1603870061233763	YAO JIAN ZHONG	109,085.58
16	2400016	1603870061233811	CHEN XIAO YUAN	1.54
17	2400017	1603870063393234	LIU HSIEH MING	0.90
18	2400018	1603870063393341	CHEN LING	14,602.23
19	2400019	1605550061237919	SHEN MING HSIUNG	4,033.26
20	2400020	1203570035238281	MUHAMMAD RAQIBUL ISLAM	48.51
21	2400021	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	2.30
22	2400022	1201570017267885	SANJIT KUMAR SAHA	113.73
23	2400023	1201580037443541	MD.AZIM MOLLA	63.75
24	2400024	1201980036600511	BINA RANI SAHA	52.70
25	2400025	1202030038551636	MST. NASIMA HOSSAIN	0.94
26	2400026	1202350042866420	LUBNA ISLAM	355.73
27	2400027	1202950045513037	SEKANDAR ALI	0.09
28	2400028	1202950045513045	MOHAMMAD SALIM	52.70
29	2400029	1203040040289929	HIMADRI GHOSE	52.70
30	2400030	1203140045951601	SHAHANA BEGUM	8.76
31	2400031	1203150043712531	MEHERUN NESSA	40.38
32	2400032	1203150049182186	REPON	13.94
33	2400033	1203150049185543	JASHIM HOSSAIN JOY	12.16
34	2400034	1203150049185586	JASHIM HOSSAIN JOY	11.31
35	2400035	1203150049259487	ABU SAYED	11.73
36	2400036	1203520020784336	FERDUSUR RAHMAN	19.13
37	2400037	1203520032784702	MD.ASHRAFUL ALAM	68.00
38	2400038	1203750019879025	MRS PARUL AKTER PANNA	595.00
39	2400039	1203880046455116	MD. MOKTER HOSSAIN	25.25
40	2400040	1205080000728679	MD. SALAUDDIN AHMED	41.14
41	2400041	1205670040740796	MD. ALIUL ISLAM	1,275.00
42	2400042	1605400047175253	JCIL-I/A:J2940	297.50
43	2400043	1605400047176895	A.M. MAHBUBUR RAHMAN	2,352.38
44	2400044	1605400047180563	JCIL-I/A:J1434	0.94
45	2400045	1201840062607624	MD MAHFUZ	70.55
46	2400046	1203150027012649	FATEMA AKTER	91.46
47	2400047	1203150030417761	MEHERUN NESSA	12.58
48	2400048	1203150043712491	MD ARIFUZZAMAN	12.58
49	2400049	1203150043712507	MD ARIFUZZAMAN	14.37
50	2400050	1203150043712523	FATEMA AKTER	14.37
51	2400051	1203150043712541	RESHMA AKTHER	13.94
52	2400052	1203150043712558	RESHMA AKTHER	13.94
53	2400053	1203150043712590	KHUSHI AKTER	13.94
54	2400054	1203150043712606	KHUSHI AKTER	13.01
55	2400055	1203150043712614	ALIZA	13.94
56	2400056	1203150043712622	ALIZA	13.01
57	2400057	1203150049294269	SHAWKAT HOSSAIN	14.79
58	2400058	1203150049333320	SHAWKAT HOSSAIN	3.49
59	2400059	1203150051436375	NAHIDA AKTER	5.19
60	2400060	1203150051436407	NAHIDA AKTER	5.19
61	2400061	1202370016554561	ROSEMERY SULTANA	21.76
62	2400062	1202610003233191	MOHD ZAHID HOSSAIN	124.65
63	2400063	1201580008967980	MATIUR RAHMAN	1.36
64	2400064	1202010031074740	SETARA BEGUM	42.50
				52.70



65	2400065	1203140007367599	ABDUL MANNAN	9.10
66	2400066	1201830058155045	SK SALAMAT ULLAH	18.70
67	2400067	1202150051381094	ABEDA SULTANA	44.37
68	2400068	1202720073906963	MD RUBEL FAKIR	25.50
69	2400069	1203800037393694	MD SHAMEEM AHSAN	57.46
70	2400070	1201940061020575	MD JUEL KHAN	3.32
71	2400071	1201540030948028	MD FARDAUS	14.79
72	2400072	1202420038830274	BILLAL HOSSAIN	0.94
73	2400073	1202400021709945	MD JAHANGIR ALAM	270.00
74	2400074	1203000042529713	MD MASIUR RAHMAN BHUIYAN	105.40
75	2400075	1203000060111614	MD EMAMUL HOQUE	0.43
76	2400076	1203000060111772	MST FATEMA BEGUM	0.26
77	2400077	1203000053277000	MD ALAMGIR HOSSAIN	5.19
78	2400078	1201580035732191	KHALILUR RAHMAN	52.70
79	2400079	1203060017434349	MD AL MAMUN	2,064.82
80	2400080	1203060017434373	MD AL MAMUN	740.52
81	2400081	1203790016017277	SANGRAM KUMAR MOHAJAN	597.81
82	2400082	1203150059690753	MD NAZRUL ISLAM	3.49
83	2400083	1203150059690796	MR MD NAZRUL ISLAM	3.49
84	2400084	1203010044831205	MOHAMMAD NURUL AFSEER	128.52
85	2400085	1201940016550743	MD SHAHEEN IQBAL	101.43
86	2400086	1202980012809931	RUBABA RAHMAN	152.66
87	2400087	1203110074396894	SANJOY KARMOKAR	85.00
88	2400088	1202800029626393	TUSHAR AHMED	8.84
89	2400089	1203110074792328	S M JASHIM UDDIN RAZIB	0.81
90	2400090	1203110039648421	MIR MOHIUDDIN	68.00
91	2400091	1203110039648462	MIR MOHIUDDIN	28.73
92	2400092	1203110039648510	MIR AFTAB UDDIN	61.29
93	2400093	1204310035193867	MD KHURRAM AZAD	165.50
94	2400094	1201590024744583	MD MOHI UDDIN	0.94
95	2400095	1605180047412331	MD ZAHEDUL ISLAM	5,780.00
96	2400096	1204050020682218	MD DELWAR HOSSAIN	50.92
97	2400097	1205950076860514	PRITOM KUMAR SAHA	510.00
98	2400098	1201740021020159	MR MOHAMMED MAHIUDDIN	170.00
99	2400099	1204970059060411	ROJINA AKTER	178.50
100	2400100	1204970059060669	HARUNUR RASHID	178.50
101	2400101	1204970059060685	MD JAMAL UDDIN	178.50
102	2400102	1204970059060693	NASRIN AKTER	178.50
103	2400103	1204970059067976	HARUNUR RASHID	178.50
104	2400104	1204970059067984	MD JAMAL UDDIN	178.50
105	2400105	1204970059067992	NASRIN AKTER	178.50
106	2400106	1204970059071842	ROJINA AKTER	178.50
107	2400107	1204970059374194	MANSUR ISLAM ASIF	178.50
108	2400108	1204970059374201	MUJIBUR RAHAMAN	178.50
109	2400109	1204970059374475	MUJIBUR RAHAMAN	181.05
110	2400110	1204970059573973	MANSUR ISLAM ASIF	178.50
111	2400111	1204970063362120	MD BADIUL ALAM	178.50
112	2400112	1204970063363901	MD BODIUL ALAM	178.50
113	2400113	1204240028037605	MOHAMMAD NURUL AMIN	52.70
114	2400114	1204820063921790	JULHAS	49.30
115	2400115	1203680044630056	AFIA SULTANA	19.30
116	2400116	1202180017675960	MR MD MOSTAFA SHOAIVE REZA	0.09
117	2400117	1601880033977098	MD ROWSHAN ALI	52.70
118	2400118	1203150046647481	MD AL IMRAN	12.58
119	2400119	1203150046647498	MD AL IMRAN	12.58
120	2400120	1201900040503536	MD NESARUDDIN	3.15
121	2400121	1201820034974722	RATAN CHANDRA BARMAN	2.04
122	2400122	1203040017363301	ANWARA ANU	31.45
123	2400123	1201700032783435	ASIT KUMAR DAS	434.18
124	2400124	1203550032082427	ALI AHMED SHAHZAHAN	1,112.91
125	2400125	1204220028991315	LAVLU MIAH	85.00
126	2400126	1201730050338170	MARJANA	85.00
127	2400127	1203150029141164	ZAKIA BEGUM	1.87
128	2400128	1606720076290019	MD HASAN REZA	3,413.25
129	2400129	1202370024912009	HALIMA KHATUN	52.70
130	2400130	1204230045218063	AVIJIT KUMAR BISWAS	87.13
131	2400131	1604640046990541	ECSL EE0942	4.76
132	2400132	1204340020096246	AHSAN IMAM	3,366.00



133	2400133	1204340023509066	A K M SHAHIDUL HOQUE	704.40
134	2400134	1202180056388194	MOHAMMAD OMAR FARUK CHOWDHURY	17.00
135	2400135	1203500056297953	TASLIMA BEGUM	47.43
136	2400136	1203260061913898	ERINA SULTANA HIRA	110.50
137	2400137	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	10.54
138	2400138	1201960072451263	MD MOHIUDDIN	25.50
139	2400139	1203020009648435	MISS JAMILA AKTER PINU	52.70
140	2400140	1203040035136428	MD RUHUL AMIN	87.13
141	2400141	1204970043272644	NAZMIN SULTANA	102.00
142	2400142	1201950019115218	MD SAIFUDDIN AHMED	52.70
143	2400143	1203970025042928	MAKBUL HOSSAIN	97.24
144	2400144	1201700006393440	MD ABDUR RAHMAN MASTER	85.00
145	2400145	1201890050588249	MD AKTARRUZZAMAN	0.26
146	2400146	1202410026391724	A JALIL	45.31
147	2400147	1201580049745645	MD PALASH HOSSAIN SARKAR	124.53
148	2400148	1204090007769378	MD ABUL KALAM AZAD	8.67
149	2400149	1204070032858900	SHAHEEN AKTER	52.70
150	2400150	1203670051221361	PROBEER CHANDRA BARAL	126.48
151	2400151	1201700062176234	JAHANGIR ALAM	50.75
152	2400152	1203210013143608	RANU BEGUM	37.83
153	2400153	1204140056904628	FAZLIMA KHATUN	177.48
154	2400154	1203150049259495	MD MOSHIUR RAHMAN	11.31
155	2400155	1203150049290592	MD MOSHIUR RAHMAN	3.49
156	2400156	1203150049293320	MD ROBIUL ALAM	3.49
157	2400157	1203150049293371	MD ROBIUL ALAM	33.07
158	2400158	1204760049477498	MOS KHADIJA AKTHER SHIULY	41.82
159	2400159	1204970068078455	MD AYUB ALI	34.00
160	2400160	1201730071007803	MAJADA RAHMAN	176.97
161	2400161	1203620047052468	JBCML N0009	0.09
162	2400162	1605570076436673	MD ABU NAYIM BHUIYAN	1,813.05
163	2400163	1601880034594591	MOHD MOMINUR RAHMAN	110.50
164	2400164	1201910000487832	MD SOFIQUL ISLAM	0.09
165	2400165	1206090010443761	MD MUSTAFIZUR RAHMAN	87.13
166	2400166	1201960018239560	MD KAMRUL AHASAN	87.13
167	2400167	1203330015822891	MD ABU TAHER	55.80
168	2400168	1204870037327715	MD GOLAM KIBRIA	52.70
169	2400169	1204480017885625	ROKEYA BEGUM	85.00
170	2400170	1201820075815005	MD GOLZER HOSSAIN BHUIYAN	382.50
171	2400171	1203180022067028	MD AZMAT ALI	47.86
172	2400172	1201560010906333	MS NURUNNAHAR	31.54
173	2400173	1201560013121802	MD SAIFUL ISLAM	127.50
174	2400174	1203150046647455	MD ZAKIR HOSSAIN	12.58
175	2400175	1203150046647471	MD ZAKIR HOSSAIN	12.58
176	2400176	1203180014066224	KAZI EKRAMUL HOQUE	18.45
177	2400177	1203390037120569	M A BASHER	8.67
178	2400178	1203140020230531	MD FARUK HOSSAIN	15.22
179	2400179	1202490018534189	TASLIMA CHOWDHURY	38.34
180	2400180	1201580030998645	RUBINA BINTA MOTIN	56.19
181	2400181	1202420004133454	MD WALIUULLAH	0.09
182	2400182	1205590072287412	SYEDA NURUNNAHER BEGUM	13.18
183	2400183	1205870007540367	HASINA ABEDIN	37.40
184	2400184	1605400064877238	K M ARMAN	850.00
185	2400185	1202840071668225	MOHAMMAD YOUSUF	37.40
186	2400186	1202840071668359	SHAMSUDDOHA MIA	37.49
187	2400187	1202840071674521	SHAMSUDDOHA	37.23
188	2400188	1204250061436903	MOHAMMAD SUMON	52.70
189	2400189	1204250062425467	KAMAL HOSSION	52.70
190	2400190	1204250062425820	MOHAMMED HABIBUR RAHMAN	52.70
191	2400191	1204570044576348	SAROWAR ALAM	52.70
192	2400192	1202350005048634	MRS HALIMA AKTER	0.09
193	2400193	1203670040570525	DR DWIJENDRA SAHA	47.86
194	2400194	1201470018789466	MD ABDUL HAMID	124.95
195	2400195	1202840046391742	NAFIUL HOQUE	127.50
196	2400196	1201700006928840	NILUFA BEGUM	85.00
197	2400197	1201700007967606	MORSHEDA BEGUM	85.00
198	2400198	1202930008439441	MD MIZANUR RAHMAN	9.52
199	2400199	1203270045343489	RAMANANDA BARAI	52.70
200	2400200	1202400052930102	MD MORTOZA KAMAL	21.76



201	2400201	1206420076024699	MD SAJJAT HOSSAIN	90.00
202	2400202	1201850009702317	ABDUL LATIF CHOWDHURY	81.60
203	2400203	1204970043463341	MD ARIF HOSSAIN	382.67
204	2400204	1204030052200932	AFSANA HAQUE	92.48
205	2400205	1205150042599955	MD KHAIRUL ISLAM	9.52
206	2400206	1204340020161271	ENAYETUR RAHMAN	3,910.00
207	2400207	1203110068186612	MD RASHEL MIA	261.38
208	2400208	1201580001557365	MD ABUL HOSSAIN	52.70
209	2400209	1203110068156313	MOHAMMAD NAZRUL ISLAM	60.35
210	2400210	1601880028828381	MD HABIBUR RAHMAN	87.13
211	2400211	1201630021023864	BIZ POINTS LTD	82.00
212	2400212	1202020014810535	FATAMA KHANOM	340.00
213	2400213	1204230019346982	SUBIR SAHA	127.50
214	2400214	1201700050326787	SULTANA RAZIA	42.25
215	2400215	1201960029139634	ABU MD JULFIQAR AZAD	202.95
216	2400216	1202390045177240	ZAKARA BEGUM	380.80
217	2400217	1201640000011326	MD LOUTHFUL GONI TITO	2.04
218	2400218	1201710048422885	MARK LLOYD GOMES	1.02
219	2400219	1201580006848247	MD JASHIM UDDIN	52.70
220	2400220	1201890057214217	MD ANISUR RAHMAN	38.76
221	2400221	1203140058515481	MD RAFIQUR RAHMAN	42.50
222	2400222	1201900019211205	TAPAN CHAMDRA MAJUMDER	95.80
223	2400223	1204280000495335	MD EQRAMUL HOQUE	922.50
224	2400224	1201890029491319	MOHAMMAD ISMAIL HOSSAIN	61.20
225	2400225	1201700029058881	SHEIKH NAZIM UDDIN AHMED	3.40
226	2400226	1206000050230047	MD DULAL HOSSAIN	425.00
227	2400227	1206000056918200	MD AMINUL ISLAM	435.63
228	2400228	1205720074253201	MD ALA UDDIN	170.00
229	2400229	1203550018161570	BIDYUT KANTI TALUKDER	10.54
230	2400230	1202090029824027	ABDUL MOTALEK	1,062.67
231	2400231	1202090034718802	MD KHALEQUZZAMAN RANA	361.25
232	2400232	1202420040604154	MR ANWARRUZZAMAN	4.85
233	2400233	1202840028281280	HAJI ABUL KASHEM MAZUMDER	25.50
234	2400234	1204980054319673	ABDUL ALEM	17.00
235	2400235	1203330042702963	KAMRUN NAHER	10.20
236	2400236	1202410028583778	MD NURUL ALAM CHOWDHURY	50.41
237	2400237	1201700020894099	MD JAHANGIR MALIK	87.13
238	2400238	1202060046924268	MD MAMUNUR RASHID	16.15
239	2400239	1203040022167535	MD MONIR HOSSEN	95.80
240	2400240	1202060022899079	MD SALIM RANA	59.84
241	2400241	1205720006077071	MRS KAMRUN NAHAR ZIA	0.26
242	2400242	1205200043538552	MUSTAKIM MIJEE	871.25
243	2400243	1605550059566811	RAYHAN HAYAT SARWER	16,150.00
244	2400244	1204460010049277	MASUDUR RAHMAN	13.94
245	2400245	1204460026423271	MOHAMMAD ALI KHAN	51.34
246	2400246	1202930027311942	SHAH ALAM	38.25
247	2400247	1202640009420678	MD RAFIQUUL ISLAM	15.73
248	2400248	1205590021635910	MD MUSTAYEN BILLAH	0.85
249	2400249	1605070033940897	ANTARA SAHA	174.25
250	2400250	1202140025777936	MD KAMRUZZAMAN BAKUL	170.00
251	2400251	1204090030046789	NOOR JAHAN BEGUM	127.50
252	2400252	1205670019403204	MD FORHAD IBRAHIM	246.50
253	2400253	1202020055401211	BHAGABATI GHOSH	170.00
254	2400254	1204090060564105	MOHAMMAD ABUL KALAM	11.48
255	2400255	1202350042866412	MD SAFIQUUL ISLAM	0.85
256	2400256	1605410058860773	PLFSIL I A M2360	0.09
257	2400257	1201900033961671	MD SHAMSUZZAMAN FARAZI	195.50
258	2400258	1201900037876062	REBEKA SULTANA	52.70
259	2400259	1202240037019526	MD MILON HAWLADER	42.50
260	2400260	1203630024383805	MR ATIKUL ISLAM BHUYAN	2.98
261	2400261	1202840043428966	POLY ZAMAN	16.29
262	2400262	1201580074814539	RAHUL BHATTACHARJEE	34.00
263	2400263	1204490037026313	MOHAMMAD MAYEEN UDDIN	697.00
264	2400264	1201850008616855	TARAWATH FATHEMA CHOWDHURY	68.00
265	2400265	1201850011040791	NISATH NAJIB CHOWDHURY	68.00
266	2400266	1301660040703046	FARUQUE AHMED CHOWDHURY	174.25
267	2400267	1201700061152489	TAHMINA ISLAM PONNY	85.00
268	2400268	1201850012415224	MAHFUJUR REZA CHOWDHURY	68.00



269	2400269	1201850060008195	MUZIBUR REZA CHOWDHURY	68.00
270	2400270	1203550045270630	AWHA ABSAR CHOWDHURY	94.01
271	2400271	1203550046123652	SHABOK CHOWDHURY	89.25
272	2400272	1203550046123660	SHABOK CHOWDHURY	91.80
273	2400273	1203550051319544	KAYSAR CHOWDHURY	91.80
274	2400274	1203550058186215	AHSANUR RASUL CHOWDHURY	91.80
275	2400275	1203550058186231	AHSANUR RASUL CHOWDHURY	91.80
276	2400276	1201850010245988	SHAJIDA BEGUM CHOWDHURY	97.75
277	2400277	1201850019707776	SHABEEN SADIKA	68.00
278	2400278	1201850019707792	SHABEEN SADIKA	68.00
279	2400279	1203550045955104	ASHRAFUL ALAM CHOWDHURY	44.71
280	2400280	1201850010245996	SABIHA CHOWDHURY	68.00
281	2400281	1201850010965910	MAHJABIN CHOWDHURY	97.75
282	2400282	1201850012415341	HUMAYRA RASHID CHOWDHURY	68.00
283	2400283	1201850012797399	HUMAYUN RASHID CHOWDHURY	68.00
284	2400284	1201850014161415	HELAL AHMED CHOWDHURY	68.00
285	2400285	1201850014161423	JAKIR HUSSAIN	68.00
286	2400286	1201850014161431	IFFATH ARA CHOWDHURY	68.00
287	2400287	1201850014161441	SALMA CHOWDHURY	68.00
288	2400288	1201850015379188	SUAIM HAMID CHOWDHURY	68.00
289	2400289	1301660056396513	AMIYA CHANDA	609.88
290	2400290	1203610033219202	MAMUN IQBAL KHAN	7.14
291	2400291	1204890074123619	MD RASHADUR JAMAN CHOWDHURY	1,232.50
292	2400292	1204890075422047	MD RASHADUR JAMAN CHOWDHURY	246.50
293	2400293	1204890075647611	MD HASANUZZAMAN CHY	42.50
294	2400294	1204890075647654	MD HASANUZZAMAN CHY	335.75
295	2400295	1201590006536844	MD YUNUS	0.51
296	2400296	1203150017311454	MOHAMMAD MOSTAK AHMED	12.58
297	2400297	1203150043714514	AL MAMUN	19.13
298	2400298	1203150046647503	AL MAMUN	12.58
299	2400299	1203150049182161	REPON	12.58
300	2400300	1203150051445551	MD JANNATUN NAYEEM	5.19
301	2400301	1203150051445584	MD JANNATUN NAYEEM	5.19
302	2400302	1203150051445632	MD TAHIDUR RAHMAN	5.19
303	2400303	1203150051445659	MD TAHIDUR RAHMAN	5.19
304	2400304	1203150054264673	MST TAHMINA ALAM	5.19
305	2400305	1203150054265718	MST TAHMINA ALAM	4.34
306	2400306	1203150054265734	MD ALFAZUDDIN	3.49
307	2400307	1203150054266506	MD ALFAZUDDIN	3.49
308	2400308	1203150059666387	SOBNOM MOSTARY	3.49
309	2400309	1204040030404073	SK SHAMIM AHMED	5.02
310	2400310	1203150054266910	FARHANA AFROZ	3.49
311	2400311	1203150054267270	FARHANA AFROZ	3.49
312	2400312	1203150054267500	MST NURJAHAN BEGUM	3.49
313	2400313	1203150054267776	MST NURJAHAN BEGUM	3.49
314	2400314	1203150054267915	MD ABDUL ZABBAR	3.49
315	2400315	1203150054268845	MD ABDUL ZABBAR	3.49
316	2400316	1201870074301224	NAYEEM CHOWDHURY	255.00
317	2400317	1204760072757121	MD ABDUL HOQUE	161.50
318	2400318	1201580035086281	MD SHAHIDUL ISLAM	77.52
319	2400319	1202630020117618	SERAJUL ISLAM	52.70
320	2400320	1201830072224565	MD SIFATUR RAHMAN	9.52
321	2400321	1202450053902920	ESRAT JAHAN ESHITA	43.52
322	2400322	1203550046123687	TOWSIF CHOWDHURY	91.80
323	2400323	1201820062187211	ALI AHMED CHOWDHURY	467.50
324	2400324	1201580024481877	SUBARAN MAZUMDER	52.70
325	2400325	1605400047193944	RAHMAN	23.89
326	2400326	1203150027012748	ARJU BEGUM	12.58
327	2400327	1203150043712812	ARJU BEGUM	14.37
328	2400328	1205670009747691	SK MD BAHAR HUSSAIN	170.00
329	2400329	1203810037835465	MANANJOY KRISHNA DUTTA	2.81
330	2400330	1201580016926611	MD MAHBUB ALAM	52.70
331	2400331	1201580021174248	MAMTAZ BEGUM	277.10
332	2400332	1202600020821101	ABU JAFAR MD RAKIB HASAN	4.34
333	2400333	1202020000077814	SHEIKH FARZANA NAHID	0.17
334	2400334	1202140004150993	SALIM RAZA	0.43
335	2400335	1203140045937911	MISESS SULTANA SAJIYA	41.23
336	2400336	1204340039444590	MAQSUDUR RAHMAN	900.00



337	2400337	1204770057228057	BILKISH KHANAM POPPY	123.25
338	2400338	1202900033475652	MD KAMAL UDDIN	10.54
339	2400339	1203220065218635	MOHAMMAD ENAMUL HOQUE	900.00
340	2400340	1202140000014006	SHAH ALAM BABU	105.40
341	2400341	1202740018361238	MOUSUMI BARUA	63.24
342	2400342	1202020061319213	MD RUBEL HOWLADHER	46.41
343	2400343	1202550073308382	BENGAL INVESTMENTS LTD	26,874.40
344	2400344	1202840071584211	SHOPON NOOR MOHAMMAD	37.83
345	2400345	1204570008104826	MD ZIAUL HAQUE	52.70
346	2400346	1204030062712392	JAVED AHMED	95.80
347	2400347	1203680044882463	MD KHOKON MIAH	255.00
348	2400348	1606720076301640	KHABIR UDDIN AHMED	232.05
349	2400349	1203180025940921	A K M MUSTAFIZUR RAHMAN	180.00
350	2400350	1203620075197611	MD DIDER HOSSAIN SUMON	72.68
351	2400351	1605400053877749	SAIFUL ISLAM	0.85
352	2400352	1301660053926080	ABDUS SUBHAN	174.25
353	2400353	1203140015032721	MOS SAKINA AKTER	17.43
354	2400354	1202150000473224	MR SYED FAKHRUL ALAM	37.57
355	2400355	1202020006787489	SABITA RANI BHOWMIK	50.49
356	2400356	1601880068296755	MD ARIF HOSSAIN	29.75
357	2400357	1204220062177471	SMA MOKAROM	1.02
358	2400358	1203550056336678	MD. NAZMUL HAQUE	121.98
359	2400359	1206420076418255	MD. ALI REZA KHAN	450.00
360	2400360	1203950072366658	SHATHI RANI KUNDU	84.75
361	2400361	1203210066608535	MD. ZIAUR RAHMAN	0.85
362	2400362	1204970072636475	AHMED ULLAH	42.50
363	2400363	1202210018291110	CHANDAN KANTI DHAR	45.00
364	2400364	1203520033028599	SALIMA AKTHER	130.65
365	2400367	1203130039648438	MD. ANIES CHOWDHURY	85.00
366	2400368	1201870040396158	MD, SAHAB UDDIN	1,433.10
				927,193.94

SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2024-25
As on 31 March, 2026

SLNO	WARRANT_NO	BOID	NAME	NET_AMT
1	2500001	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	113.73
2	2500002	1201570017267885	SANJIT KUMAR SAHA	63.75
3	2500003	1201580037443541	MD.AZIM MOLLA	52.70
4	2500004	1201590034756430	MD. DELOAR HOSSAIN	340.00
5	2500005	1201980036600511	BINA RANI SAHA	0.94
6	2500006	1202350040767479	MD. SAHABUR ALAM	52.70
7	2500007	1203040040289929	HIMADRI GHOSE	8.76
8	2500008	1203140045951601	SHAHANA BEGUM	40.38
9	2500009	1203150043712531	MEHERUN NESSA	13.94
10	2500010	1203150049182186	REPON	12.16
11	2500011	1203150049185543	JASHIM HOSSAIN JOY	11.31
12	2500012	1203150049185586	JASHIM HOSSAIN JOY	11.73
13	2500013	1203150049259487	ABU SAYED	19.13
14	2500014	1203360008967980	MATIUR RAHMAN	42.50
15	2500015	1203520020784336	FERDUSUR RAHMAN	68.00
16	2500016	1203520032784702	MD.ASHRAFUL ALAM	595.00
17	2500017	1203750019879025	MRS PARUL AKTER PANNA	25.25
18	2500018	1203880046455116	MD. MOKTER HOSSAIN	41.14
19	2500019	1204290021544291	SWPAN KUMAR SAHA	1,190.00
20	2500020	1205080000728679	MD. SALAUDDIN AHMED	1,275.00
21	2500021	1203570035238281	MUHAMMAD RAQIBUL ISLAM	2.30
22	2500022	1201840062607624	MD MAHFUZ	91.46
23	2500023	1203150027012649	FATEMA AKTER	12.58
24	2500024	1203150030417761	MEHERUN NESSA	12.58
25	2500025	1203150043712491	MD ARIFUZZAMAN	14.37
26	2500026	1203150043712507	MD ARIFUZZAMAN	14.37
27	2500027	1203150043712523	FATEMA AKTER	13.94
28	2500028	1203150043712541	RESHMA AKTHER	13.94
29	2500029	1203150043712558	RESHMA AKTHER	13.94
30	2500030	1203150043712590	KHUSHI AKTER	13.01
31	2500031	1203150043712606	KHUSHI AKTER	13.94
32	2500032	1203150043712614	ALIZA	13.01



33	2500033	1203150043712622	ALIZA	14.79
34	2500034	1203150049294269	SHAWKAT HOSSAIN	3.49
35	2500035	1203150049333320	SHAWKAT HOSSAIN	5.19
36	2500036	1203150051436375	NAHIDA AKTER	5.19
37	2500037	1203150051436407	NAHIDA AKTER	21.76
38	2500038	1202370016554561	ROSEMERY SULTANA	124.65
39	2500039	1202610003233191	MOHD ZAHID HOSSAIN	1.36
40	2500040	1202010031074740	SETARA BEGUM	52.70
41	2500041	1203140007367599	ABDUL MANNAN	9.10
42	2500042	1201830058155045	SK SALAMAT ULLAH	18.70
43	2500043	1202150051381094	ABEDA SULTANA	44.37
44	2500044	1201740021020159	MR MOHAMMED MAHIUDDIN	170.00
45	2500045	1203800037393694	MD SHAMEEM AHSAN	57.46
46	2500046	1201940061020575	MD JUEL KHAN	0.85
47	2500047	1204430062637578	MD HEDAETUL ISLAM	2,295.00
48	2500048	1201950000322832	MD MOSHIHUL ALAM	252.00
49	2500049	1605550075537206	MD MOSIHUL ALAM	6,327.00
50	2500050	1202420038830274	BILLAL HOSSAIN	0.94
51	2500051	1202400021709945	MD JAHANGIR ALAM	270.00
52	2500052	1203000042529713	MD MASIUR RAHMAN BHUIYAN	105.40
53	2500053	1201590061489921	RAZIA SHARMIN	425.00
54	2500054	1203000060111772	MST FATEMA BEGUM	0.26
55	2500055	1203000052087076	MD BASHIR HAWLADER	102.00
56	2500056	1203000053277000	MD ALAMGIR HOSSAIN	5.19
57	2500057	1201580035732191	KHALILUR RAHMAN	52.70
58	2500058	1203060017434349	MD AL MAMUN	2,064.82
59	2500059	1203060017434373	MD AL MAMUN	740.52
60	2500060	1203780026738652	LT COL RETD MD ATIQUR RAHMAN	0.09
61	2500061	1203790016017277	SANGRAM KUMAR MOHAJAN	597.81
62	2500062	1203220021841743	TAHMINA AKTER	552.50
63	2500063	1203150059690753	MD NAZRUL ISLAM	3.49
64	2500064	1203150059690796	MR MD NAZRUL ISLAM	3.49
65	2500065	1203010044831205	MOHAMMAD NURUL AFSER	127.42
66	2500066	1201940016550743	MD SHAHEEN IQBAL	101.43
67	2500067	1202980012809931	RUBABA RAHMAN	152.66
68	2500068	1202800029626393	TUSHAR AHMED	8.84
69	2500069	1203960003600214	MUSTAK AHMED	255.00
70	2500070	1203110039648421	MIR MOHIUDDIN	68.00
71	2500071	1203110039648462	MIR MOHIUDDIN	28.73
72	2500072	1203110039648510	MIR AFTAB UDDIN	61.29
73	2500073	1204140077016914	MD REASHAT HASAN ANIK	82.37
74	2500074	1205670035193867	MD KHURRAM AZAD	165.50
75	2500075	1603870061222314	TSENG YA FEN	1.05
76	2500076	1603870061222330	LI HSING CHIEH	0.70
77	2500077	1201590024744583	MD MOHI UDDIN	0.94
78	2500078	1204050020682218	MD DELWAR HOSSAIN	50.92
79	2500079	1201830077265608	SOMAN MIAH	5.87
80	2500080	1204240028037605	MOHAMMAD NURUL AMIN	52.70
81	2500081	1203680044630056	AFIA SULTANA	19.30
82	2500082	1202180017675960	MR MD MOSTAFA SHOAIVE REZA	0.09
83	2500083	1601880033977098	MD ROWSHAN ALI	52.70
84	2500084	1203150046647481	MD AL IMRAN	12.58
85	2500085	1203150046647498	MD AL IMRAN	12.58
86	2500086	1201900040503536	MD NESARUDDIN	3.15
87	2500087	1201820034974722	RATAN CHANDRA BARMAN	2.04
88	2500088	1203040017363301	ANWARA ANU	31.45
89	2500089	1204570024339287	MOHAMMAD EHASAN SATTER	9.52
90	2500090	1201700032783435	ASIT KUMAR DAS	434.18
91	2500091	1203550032082427	ALI AHMED SHAHZAHAN	897.86
92	2500092	1201730050338170	MARJANA	85.00
93	2500093	1203150029141164	ZAKIA BEGUM	1.87
94	2500094	1203550055615501	MST SAJNA BEGUM	10.54
95	2500095	1201500052098086	AMIR ENTERPRISE	2.40
96	2500096	1202370024912009	HALIMA KHATUN	52.70
97	2500097	1203180043544155	ZAKIA RAHMAN	217.80
98	2500098	1604640046990541	ECSL BE0942	4.76
99	2500099	1605550061237919	SHEN MING HSIUNG	48.51
100	2500100	1202180056388194	MOHAMMAD OMAR FARUK CHOWDHURY	17.00



101	2500101	1203500056297953	TASLIMA BEGUM	47.43
102	2500102	1203260061913898	ERINA SULTANA HIRA	110.50
103	2500103	1202800037290116	SHAIKHA MOAZZEM HOSSAIN	45.00
104	2500104	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	10.54
105	2500105	1203960076060127	SHARIFA YASMIN	85.00
106	2500106	1204090075733834	MD SANOAR KHAKON	170.00
107	2500107	1203730063811484	SAHIDA SARMIN	141.10
108	2500108	1203020009648435	MISS JAMILA AKTER PINU	52.70
109	2500109	1203040035136428	MD RUHUL AMIN	87.13
110	2500110	1204970043272644	NAZMIN SULTANA	102.00
111	2500111	1201950019115218	MD SAIFUDDIN AHMED	52.70
112	2500112	1203970025042928	MAKBUL HOSSAIN	97.24
113	2500113	1201700006393440	MD ABDUR RAHMAN MASTER	85.00
114	2500114	1201890050588249	MD AKTARRUZZAMAN	0.26
115	2500115	1201580049745645	MD PALASH HOSSAIN SARKAR	124.53
116	2500116	1601880067405220	MD MOHSIN ALAM	255.00
117	2500117	1204070032858900	SHAHEEN AKTER	52.70
118	2500118	1203670051221361	PROBEER CHANDRA BARAL	126.48
119	2500119	1201590055499270	HASINA BEGUM	204.00
120	2500120	1201700062176234	JAHANGIR ALAM	50.75
121	2500121	1203210013143608	RANU BEGUM	37.83
122	2500122	1202550077028268	ALIF AHMED SAIKAT	340.00
123	2500123	1605110074014358	HAFIZ HAWLADAR	4.25
124	2500124	1204140056904628	FAZLIMA KHATUN	177.48
125	2500125	1203150049259495	MD MOSHIUR RAHMAN	11.31
126	2500126	1203150049290592	MD MOSHIUR RAHMAN	3.49
127	2500127	1203150049293320	MD ROBIUL ALAM	3.49
128	2500128	1203150049293371	MD ROBIUL ALAM	33.07
129	2500129	1204760049477498	MOS KHADIJA AKTHER SHIULY	41.82
130	2500130	1204970068078455	MD AYUB ALI	34.00
131	2500131	1204280026837121	MOHAMMAD SEKANDHAR	134.22
132	2500132	1201730071007803	MAJADA RAHMAN	176.97
133	2500133	1203620047052468	JBCML N0009	0.09
134	2500134	1601880034594591	MOHD MOMINUR RAHMAN	110.50
135	2500135	1206090010443761	MD MUSTAFIZUR RAHMAN	342.13
136	2500136	1201960018239560	MD KAMRUL AHASAN	87.13
137	2500137	1203330015822891	MD ABU TAHER	55.80
138	2500138	1204870037327715	MD GOLAM KIBRIA	52.70
139	2500139	1201600067910811	MOHAMMED FIROZ	288.00
140	2500140	1201560010906333	MS NURUNNAHAR	31.54
141	2500141	1203150046647455	MD ZAKIR HOSSAIN	12.58
142	2500142	1203150046647471	MD ZAKIR HOSSAIN	12.58
143	2500143	1203180014066224	KAZI EKRAMUL HOQUE	18.45
144	2500144	1204500067191532	MD ZAHURUL ISLAM TALUKDER	252.00
145	2500145	1203390037120569	M A BASHER	8.67
146	2500146	1203110040578018	BABULAL ROBIDAS	212.50
147	2500147	1203140020230531	MD FARUK HOSSAIN	15.22
148	2500148	1203000064076285	MD NOOR ISLAM	0.85
149	2500149	1606720076290019	MD HASAN REZA	3,413.25
150	2500150	1202490018534189	TASLIMA CHOWDHURY	38.34
151	2500151	1201580030998645	RUBINA BINTA MOTIN	56.19
152	2500152	1202420004133454	MD WALIUULLAH	0.09
153	2500153	1205870007540367	HASINA ABEDIN	37.40
154	2500154	1202840071668225	MOHAMMAD YOUSUF	37.40
155	2500155	1202840071668359	SHAMSUDDOHA MIA	37.49
156	2500156	1202840071674521	SHAMSUDDOHA	37.23
157	2500157	1204570044576348	SAROWAR ALAM	52.70
158	2500158	1202350005048634	MRS HALIMA AKTER	0.09
159	2500159	1203670040570525	DR DWIJENDRA SAHA	47.86
160	2500160	1201700006928840	NILUFA BEGUM	85.00
161	2500161	1201700007967606	MORSHEDA BEGUM	85.00
162	2500162	1202930008439441	MD MIZANUR RAHMAN	9.52
163	2500163	1202400052930102	MD MORTOZA KAMAL	21.76
164	2500164	1205590076024699	MD SAJJAT HOSSAIN	87.03
165	2500165	1204280044303967	DIPAK MAZUMDER	263.25
166	2500166	1206220067940177	A B ENTERPRISE	1,200.00
167	2500167	1601880028828381	MD HABIBUR RAHMAN	87.13
168	2500168	1205670073775721	MD BORHAN UDDIN MAZUMDER	454.75



169	2500169	1204230019346982	SUBIR SAHA	93.50
170	2500170	1203140058515481	MD RAFIQR RAHMAN	42.50
171	2500171	1201960017526301	BANDANA RANI NATH	1,471.01
172	2500172	1202090029824027	ABDUL MOTALEK	2,968.20
173	2500173	1202090034718802	MD KHALEQUZZAMAN RANA	361.25
174	2500174	1202420040604154	MR ANWARRUZZAMAN	4.85
175	2500175	1202840028281280	HAJI ABUL KASHEM MAZUMDER	25.50
176	2500176	1204980054319673	ABDUL ALEM	17.00
177	2500177	1201590076926377	ABU NAYEM CHOWDHURY	14.45
178	2500178	1202410028583778	MD NURUL ALAM CHOWDHURY	50.41
179	2500179	1203040022167535	MD MONIR HOSSEN	95.80
180	2500180	1203110065766756	SAIFUL ISLAM	255.00
181	2500181	1204490075881115	AYSHA SIDDIKA	450.00
182	2500182	1202060022899079	MD SALIM RANA	52.87
183	2500184	1203960024977495	MD KAMRUL HASAN	255.00
184	2500185	1205200043538552	MUSTAKIM MIJEE	871.25
185	2500186	1605550059566811	RAYHAN HAYAT SARWER	10,800.00
186	2500187	1204460010049277	MASUDUR RAHMAN	13.94
187	2500188	1204460026423271	MOHAMMAD ALI KHAN	51.34
188	2500189	1201970027704611	SK MD JASHIM UDDIN	127.50
189	2500190	1202640009420678	MD RAFIQL ISLAM	15.73
190	2500191	1205590021635910	MD MUSTAYEN BILLAH	1.28
191	2500192	1605070033940897	ANTARA SAHA	174.25
192	2500193	1202760005616940	SALAHUDDIN BHUIYAN	127.50
193	2500194	1204090030046789	NOOR JAHAN BEGUM	127.50
194	2500195	1205670019403204	MD FORHAD IBRAHIM	246.50
195	2500196	1204090060564105	MOHAMMAD ABUL KALAM	11.48
196	2500197	1605410058860773	PLFSIL I A M2360	0.09
197	2500198	1201700003092177	BISWAJIT SIKDER	0.17
198	2500199	1203110052127223	ASMA	208.25
199	2500200	1205080068603975	FEROZ ALAM	3,544.50
200	2500201	1201900037876062	REBEKA SULTANA	52.70
201	2500202	1205080050479839	MD SHIBIR AHMED	994.50
202	2500203	1205080045258584	MD ABU TAHER	1,674.50
203	2500204	1203630024383805	MR ATIKUL ISLAM BHUYAN	2.98
204	2500205	1605550060666274	MOHAMMED SHARIFUL ISLAM	2,782.62
205	2500206	1202840043428966	POLY ZAMAN	16.29
206	2500207	1204490055173128	MAHFUJUL KADIR	139.83
207	2500208	1201580074814539	RAHUL BHATTACHARJEE	34.00
208	2500209	1204490037026313	MOHAMMAD MAYEEN UDDIN	697.00
209	2500210	1301660040703046	FARUQUE AHMED CHOWDHURY	174.25
210	2500211	1203610033219202	MAMUN IQBAL KHAN	7.14
211	2500212	1201590006536844	MD YOUNUS	0.51
212	2500213	1203220077003319	MD MASUM BILLAL	10,625.00
213	2500214	1203150043714514	AL MAMUN	19.13
214	2500215	1203150046647503	AL MAMUN	12.58
215	2500216	1203150049182161	REPON	12.58
216	2500217	1203150051445551	MD JANNATUN NAYEEM	5.19
217	2500218	1203150051445584	MD JANNATUN NAYEEM	5.19
218	2500219	1203150051445632	MD TAHIDUR RAHMAN	5.19
219	2500220	1203150051445659	MD TAHIDUR RAHMAN	5.19
220	2500221	1203150054264673	MST TAHMINA ALAM	5.19
221	2500222	1203150054265718	MST TAHMINA ALAM	4.34
222	2500223	1203150054265734	MD ALFAZUDDIN	3.49
223	2500224	1203150054266506	MD ALFAZUDDIN	3.49
224	2500225	1203150059666387	SOBNOM MOSTARY	3.49
225	2500226	1204040030404073	SK SHAMIM AHMED	5.02
226	2500227	1203150054266910	FARHANA AFROZ	3.49
227	2500228	1203150054267270	FARHANA AFROZ	3.49
228	2500229	1203150054267500	MST NURJAHAN BEGUM	3.49
229	2500230	1203150054267776	MST NURJAHAN BEGUM	3.49
230	2500231	1203150054267915	MD ABDUL ZABBAR	3.49
231	2500232	1203150054268845	MD ABDUL ZABBAR	3.49
232	2500233	1203620007961922	MOHAMMED MONSUR A KHODA	11.16
233	2500234	1201580035086281	MD SHAHIDUL ISLAM	77.52
234	2500235	1202630020117618	SERAJUL ISLAM	52.70
235	2500236	1203520062261013	MUHAMMAD UJJAL MIAH	1.79
236	2500237	1205820058526564	MUHAMMAD UJJAL MIAH	1,034.91



237	2500238	1202450053902920	ESRAT JAHAN ESHITA	43.52
238	2500239	1201580024481877	SUBARAN MAZUMDER	52.70
239	2500240	1203150027012748	ARJU BEGUM	12.58
240	2500241	1203150043712812	ARJU BEGUM	14.37
241	2500242	1203810037835465	MANANJOY KRISHNA DUTTA	2.81
242	2500243	1201580016926611	MD MAHBUB ALAM	52.70
243	2500244	1201710021174248	MAMTAZ BEGUM	277.10
244	2500245	1202600020821101	ABU JAFAR MD RAKIB HASAN	4.34
245	2500246	1202140004150993	SALIM RAZA	0.43
246	2500247	1202760053740966	SAMIR KUMAR BISWAS	255.00
247	2500248	1204770057228057	BILKISH KHANAM POPPY	123.25
248	2500249	1204970062845217	SK MAHUAMMAD REZUANUL FERDOUS	179.18
249	2500250	1202350034187288	MD ASHRAFUL ALAM BHUIYAN	87.13
250	2500251	1203280016181033	MOHAMMAD ZAFAR IQBAL	297.50
251	2500252	1203960025410477	MD EMDADUL ISLAM	238.00
252	2500253	1205590075963809	MUHAMMAD MONIR HOSSAIN	2,682.00
253	2500254	1202900033475652	MD KAMAL UDDIN	10.54
254	2500255	1205590029952264	KAZI ASHRAFUL AMIN	2,108.00
255	2500256	1202140000014006	SHAH ALAM BABU	105.40
256	2500257	1202740018361238	MOUSUMI BARUA	63.24
257	2500258	1202020061319213	MD RUBEL HOWLADHER	46.41
258	2500259	1202840071584211	SHOPON NOOR MOHAMMAD	37.83
259	2500260	1204570008104826	MD ZIAUL HAQUE	52.70
260	2500261	1204030062712392	JAVED AHMED	95.80
261	2500262	1205590069009891	EAST WEST INTERNATIONAL	4,680.00
262	2500263	1606720076301640	KHABIR UDDIN AHMED	232.05
263	2500264	1205590077274131	MD DELOAR HOSSAIN	45.00
264	2500265	1301660053926080	ABDUS SUBHAN	174.25
265	2500266	1202150000473224	MR SYED FAKHRUL ALAM	37.57
266	2500267	1201510015065611	LIAQUAT ALI KHAN	52.70
267	2500268	1202020006787489	SABITA RANI BHOWMIK	48.28
268	2500269	1204430077132882	KOWSHAR FARDHOSHI	85.00
269	2500270	1203680058573813	TAMANNA SULTANA	5,567.50
270	2500271	1204490039250956	ASIF IQBAL	850.00
271	2500272	1203280011707648	MD. NURE ALAM HOWLADER	110.50
			TOTAL:	91,759.45
Grand Total				8,792,375

