

SHEPHERD INDUSTRIES PLC

Auditor's Report and Financial Statements

For the year ended 30 June 2024

S. F. AHMED & CO.
Chartered Accountants



WE ARE AN INDEPENDENT MEMBER OF
THE GLOBAL ADVISORY
AND ACCOUNTING NETWORK

SHEPHERD INDUSTRIES PLC

Auditor's Report and Financial Statements

For the year ended 30 June 2024

S. F. AHMED & CO.

Chartered Accountants | since 1958

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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS
of
Shepherd Industries PLC

Report on the Audit of the Financial Statements

Qualified Opinion

We have audited the financial statements of Shepherd Industries PLC, which comprise the statement of financial position as at 30 June 2024 and the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the period then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the company as at 30 June 2024, and its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs).

Basis for Qualified Opinion

1. As per Bangladesh Securities & Exchange Commission Directive BSEC/CMRRCD/2021-386/03 dated; 14 January 2021, Section 2, the issuer shall pay off the annual or final dividend except the dividend on any scheme of a mutual fund to the entitled shareholder, within 30 days of approval and Section 3(i), within the 10 days of declaration of cash dividend by the board of directors, an amount equivalent to the declared cash dividend payable for the concerned year shall be kept in a separate bank account. However, during the year the company did not deposit the declared cash dividend of Tk. 37,371,286 to a separate bank account within the 10 days of declaration and does not pay off the annual or final dividend Tk. 37,371,286 within 30 days of approval.

Subsequently, the management of the company paid dividend for an amount of Tk. 9,550,013 out of total declared dividend of Tk. 37,371,286 within the reporting period and the closing balance of dividend remain unpaid as on the reporting date 30 June 2024 is Tk. 27,821,273. Further, the company paid dividend of Tk 20,047,737 after the reporting period 30 June 2024.

2. An amount of BDT 4,623,347 is allocated to the Workers' Profit Participation Fund (WPPF), as required by Section 234 of the Bangladesh Labor Act, 2006 (amended in 2013). This amount represents 5% of the company's net profit of BDT 92,466,943 for the year ended 30th June 2023. Despite recording this allocation, Shepherd Industries PLC has not made the required payment to the WPPF within the stipulated nine months, as mandated by law.

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the audit of the financial statements section of our report. We are independent of the company in accordance with the ethical requirement that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Key Audit Matters

Key audit matters are those matters that, in our professional judgement, were of most significance in our audit of the financial statements of the current period. These matters were addressed in the context of our audit of the financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matters	How our audit addressed the key audit matters
<p>Revenue</p> <p>Revenue is the most financially significant item in the statement of profit and loss and other comprehensive income. As at 30 June 2024, the company has reported total revenue of Tk. 2,106,084,679 in the financial statements.</p> <p>Revenue (from export of goods) is recognized at fair value of the consideration received or receivable in the period during which the goods or services are provided.</p> <p>We identified revenue recognition as a key audit matter because revenue is one of the key performance indicators of the group and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations.</p> <p>See Note-2.23 and 23 to the financial statements.</p>	<p>Our procedures included obtaining an understanding of management's revenue recognition process. We tested a sample of transactions to verify whether the revenue was accounted for in accordance with the revenue accounting policy as disclosed in Note-2.23 and 23 of the financial statements. In addition, we assessed whether the disclosed revenue accounting policy was in accordance with relevant accounting standards.</p> <p>For the revenue recognized throughout the year, we tested selected key controls, including results reviews by management, for their operating effectiveness and performed procedures to gain sufficient audit evidence on the accuracy of the accounting for customer contracts and related financial statement captions.</p> <p>These procedures included reading significant new contracts to understand the terms and conditions and their impact on revenue recognition. We performed enquiries with management to understand their risk assessments and inspected meeting minutes to identify relevant changes in their assessments and estimates.</p> <p>Our audit approach was also a combination of test of internal controls and substantive procedures which included the following:</p> <ul style="list-style-type: none"> • Obtained an understanding of the various revenue streams and nature of sales contracts entered into by the company. • Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations. • Tested of revenue recorded over the year using sampling techniques by examining the relevant supporting documents including proforma invoice and commercial invoices, LC documents relating bill of exchange, delivery challan, bank statement, proceed realization certificate and also, we confirmed selected customers' receivable balances at the statement of financial position date, selected on a sample basis by considering the amount outstanding with those customers. • Evaluated the design of internal controls relating to identification of performance obligations and determining timing of revenue recognition.



Key Audit Matters	How our audit addressed the key audit matters
	<ul style="list-style-type: none"> We specifically put emphasis on those transactions occurring close before or after the statement of financial position date to obtain sufficient evidence over the accuracy of cut-off. <p>Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</p>
Valuation of Inventory	
<p>The company had inventory of Tk. 1,861,903,625 at 30 June 2024, held in its warehouses and across multiple production lines.</p> <p>Inventories consisting of raw materials, work in progress and finished goods are valued at lower of cost and net realizable value. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.</p> <p>Cost of inventories is determined by using the First In First Out (FIFO) cost formula. Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realizable value.</p> <p>Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.</p> <p>See note no. 2.18 and 6 to the financial statements.</p>	<p>We tested the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by:</p> <ul style="list-style-type: none"> evaluating the design and implementation of key inventory controls operating across the company, including those at a sample of, factory production house, warehouse; evaluating internal controls to monitor or keep track of inventory movement; attending inventory count on 30 June 2024 and reconciling the count results to the inventory listings to test the completeness of data; comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories; reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year; challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow moving/obsolete stock are valid and complete; evaluating the correctness of the batch wise costing of final products; evaluating the correctness of the valuation of raw materials and packing material as per weighted average method; reviewing the calculation of standard labor hours and their regular comparison with actual labor hours of production; and reviewing the process of valuing Work-in-progress.
Carrying value (CV) of Property, Plant and Equipment	
<p>Property, plant and equipment (PPE) was recognized at carrying value aggregating to Tk. 1,559,912,870 representing over 33% of total assets of the company as on 30 June 2024.</p> <p>Since PPE comprised a significant portion of the company's total assets, it also involves management judgment to determine estimated useful lives to charge depreciation. Besides, PPE is also subject to impairment when any possible indicators</p>	<p>Our audit procedures performed during the audit to address the risks identified consist of the following:</p> <ul style="list-style-type: none"> Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation. Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment.



Key Audit Matters	How our audit addressed the key audit matters
<p>exist warranting their impairment review.</p> <p>See note no. 4 to the financial statements.</p>	<ul style="list-style-type: none"> • Performing test of details against sampled population with supporting evidence as maintained by the company to test the accuracy, valuation of capitalized amount and ownership of the assets. • Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.
Bank Loan	
<p>In the financial statements the company reported short term bank loans of Tk. 1,792,052,770 at the reporting date. This element was considered as key audit matter because this external form of credit facilities availed by the company require fulfillment of several terms and conditions as mentioned in loan sanction letter issued by lending bank. Hence, there is potential risk that not all such terms and conditions are adequately disclosed in the financial statements.</p> <p>See note no. 19 to the financial statements.</p>	<p>Our substantive audit procedures adopted during the audit includes the following test or details.</p> <ul style="list-style-type: none"> • Inspecting relevant board minutes in support of bank loans sanctioned and reported during the year in the financial statements. • Testing the existence of outstanding balances with confirmation letter issued against the said loans by the company. • Recalculating and testing accuracy and completeness of finance costs recognized during the year with loan statements provided by banks. • Assessing the adequacy and appropriateness of disclosures made by the company for the loans availed in accordance with relevant IFRS.
Measurement of deferred tax Liability	
<p>Company reported net deferred tax liability totaling Tk. 114,164,389 as at 30 June 2024.</p> <p>Significant judgment is required in relation to deferred tax liability as their liability is dependent on forecasts of future profitability over a number of years.</p> <p>See note no. 2.21(b) and 14 to the financial statements.</p>	<p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the recognition and measurement of Deferred Tax Assets and Liabilities and the assumptions used in estimating the future taxable expense of the company.</p> <p>We also assessed the completeness and accuracy of the data used for the estimations of future taxable expense.</p> <p>We tested the mathematical accuracy in calculation of deferred tax.</p> <p>We evaluated the reasonableness of key assumptions, timing of reversal of temporary differences and expiration of tax loss carry forwards, recognition and measurement of Deferred Tax Liability.</p> <p>We assessed the adequacy of the company's disclosures setting out the basis of deferred tax liability balances and the level of estimation involved.</p> <p>We also assisted in evaluating the tax implications, the reasonableness of estimates and calculations determined by management.</p> <p>We also involved our internal experts from the tax area in the analysis of the reasonableness of the tax assumptions on the basis of the applicable legislation.</p> <p>Finally assessed the appropriateness and presentation of disclosures against IAS 12 Income Tax.</p>



Other Information

Management is responsible for the other information. The other information comprises all the information in the Annual Report other than the financial statements and our auditors' report thereon. The Annual Report is expected to be made available to us after the date of this auditor's report.

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

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated.

After going through the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the board of directors of the company.

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

Management is responsible for the preparation of financial statements that give a true and fair view in accordance with IFRSs, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that gives a true and fair view.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the company to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the company audit. We remain solely responsible for our audit opinion.

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

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

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

Report on Other Legal and Regulatory Requirements

In accordance with the Companies Act 1994, we also report the following:

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

Firm’s Name : S. F. Ahmed & Co., Chartered Accountants
 Firm’s Registration No. : 10898 E.P, under Partnership Act 1932

Signature : 

Engagement Partner Name : Md. Enamul Haque Choudhury, FCA,
 Senior Partner/Enrollment No. 471

DVC Number : 2410280471AS363248
 Date : 28 October 2024



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

	Notes	Amount in Taka	
		30 June 2024	30 June 2023
ASSETS			
Non-Current Assets			
Property, Plant & Equipment	4	1,559,912,870	1,636,489,106
Capital Work-in-Progress	5	-	54,216,793
Current Assets			
Inventories	6	1,861,903,625	1,880,580,585
Trade and Other Receivables	7	1,156,035,857	1,509,326,481
Investment in FDR	8	36,275,712	41,099,657
Advance, Deposit and Prepayments	9	68,613,749	78,053,192
Cash and Cash Equivalents	10	10,259,300	39,472,811
		4,693,001,113	5,185,021,832
EQUITY AND LIABILITIES			
Shareholders' Equity			
Share Capital	11	1,540,464,730	1,540,464,730
Revaluation Reserve	12	509,315,847	513,061,090
Retained Earnings	13	15,587,729	281,571,544
Non-Current Liabilities			
Deferred Tax Liabilities	14	114,164,389	120,859,202
Current Liabilities			
Loan from Shareholders'	15	23,144,861	23,144,861
Current a/c with Related Entity	16	121,287,976	75,989,381
Trade and Other Payables	17	333,369,723	262,173,804
Workers Profit Participation Fund (WPPF)	18	4,623,347	4,623,347
Short Term Bank Loan	19	1,792,052,770	2,101,904,335
Unclaimed Dividend	21	583,505	736,148
Dividend Payable	21.1	27,821,273	8,870,581
Liabilities for Expenses and Provisions	22	210,584,963	251,622,809
		4,693,001,113	5,185,021,832
Net Asset Value (NAV) Per Share	32	13.41	15.16

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



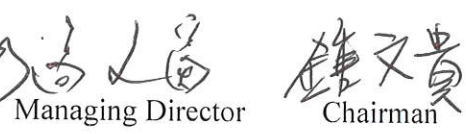
Chief Financial Officer



Company Secretary



Director



Managing Director



Chairman

Signed in terms of our report of even date annexed.



Dated, Dhaka;
28 October 2024



S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2410280471AS363248

SHEPHERD INDUSTRIES PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2024

	Notes	Amount in Taka	
		01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
Revenue	23	2,106,084,679	3,540,672,549
Less: Cost of Sales	24	(1,973,069,478)	(3,119,780,281)
Gross Profit		133,015,201	420,892,268
Less: Operating Expenses		(81,027,307)	(86,097,956)
Selling and Distribution Expenses	27	(14,358,635)	(15,401,210)
Administrative Expenses	28	(66,668,672)	(70,696,746)
Profit from Operation		51,987,894	334,794,312
Foreign Currency Gain/(Loss)	25	(36,881,914)	(54,262,925)
Other Income	26	19,953,159	19,577,391
Financial Expenses	29	(245,999,913)	(203,018,488)
Net Profit/ (Loss) Before Tax and WPPF		(210,940,774)	97,090,290
Workers Profit Participation Fund (WPPF)		-	(4,623,347)
Net Profit/ (Loss) Before Tax		(210,940,774)	92,466,943
Income Tax Expense:		(22,077,924)	(32,561,175)
Current Tax	30	(28,111,811)	(43,848,992)
Deferred Tax Income/(Expenses)	Annex-E	6,033,887	11,287,817
Net Profit/ (Loss) after Tax for the year		(233,018,698)	59,905,768
Earnings Per Share (EPS)	31	(1.51)	0.39

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


Chief Financial Officer


Company Secretary

 
Director Managing Director


Chairman

Signed in terms of our report of even date annexed.



Dated, Dhaka;
28 October 2024


S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2410280471AS363248

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the year ended 30 June 2024

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2023	1,540,464,730	513,061,090	281,571,544	2,335,097,364
Less: Cash Dividend	-	-	(37,371,286)	(37,371,286)
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(4,406,169)	4,406,169	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	660,926	-	660,926
Add: Net Profit/(Loss) for the year	-	-	(233,018,698)	(233,018,698)
Closing balance on 30 June 2024	1,540,464,730	509,315,847	15,587,729	2,065,368,306

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the year ended 30 June 2023

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2022	1,540,464,730	517,211,102	291,525,980	2,349,201,812
Less: Cash Dividend	-	-	(74,742,571)	(74,742,571)
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(4,882,367)	4,882,367	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	732,355	-	732,355
Add: Net Profit/(Loss) for the year	-	-	59,905,768	59,905,768
Closing balance on 30 June 2023	1,540,464,730	513,061,090	281,571,544	2,335,097,364


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated, Dhaka;
28 October 2024



SHEPHERD INDUSTRIES PLC
Statement of Cash Flows
For the year ended 30 June 2024

	Notes	Amount in Taka	
		01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
A. Cash Flows from Operating Activities			
Received from Customers and Others	33	2,567,375,998	4,081,052,659
Payment to Creditors, Suppliers, Employees and Others	34	(2,020,208,697)	(3,330,633,275)
Cash Inflow/(Outflow) from Operation		547,167,301	750,419,384
Income Tax Paid	35	(30,084,757)	(57,226,162)
Financial Expenses		(245,999,913)	(203,018,488)
Net cash used in Operating Activities	37	271,082,631	490,174,734
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		2,983,534	(5,278,705)
Payment for Capital Work-in-Progress		-	(54,216,793)
Investment on FDR		4,823,945	(21,099,657)
Net cash used in Investing Activities		7,807,479	(80,595,155)
C. Cash Flow from Financing Activities			
Current a/c with Related Entity		45,298,595	18,311,572
Short Term Loan Received/(Paid)-Net		(334,886,399)	(407,537,449)
Dividend Paid		(18,573,237)	(65,919,475)
Net cash used in by Financing Activities		(308,161,041)	(455,145,352)
D. Net Increase/(Decrease) in cash and Cash Equivalent		(29,270,931)	(45,565,773)
E. Cash & Cash Equivalent at beginning at the year		39,472,811	84,784,762
F. Unrealized Foreign Exchange Gain/(Loss)		57,420	253,822
G. Cash & Cash Equivalent at the end of the year		10,259,300	39,472,811
Net Operating Cash Flows Per Share (NOCFPS)	36	1.76	3.18


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated, Dhaka;
28 October 2024



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

1. About the Company

1.1 Background

SHEPHERD INDUSTRIES PLC, a private limited company limited by shares incorporated with the Registrar of Joint Stock Companies & Firms under the Companies Act 1994 on 21 August 2000 vide registration No. C-41066(425)/2000. The registered office of the company is located at House # 24, Road # 04, Sector # 04, Uttara Model Town, Dhaka-1230, Bangladesh. The Industrial unit is located at Kathalia, Bhaluka, Mymensingh. The company converted into public limited company with effect from June 08, 2015. The company is a publicly traded company and listed with Dhaka Stock Exchange Ltd and Chittagong Stock Exchange Ltd from 23 February 2017 and 25 February 2017 respectively.

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

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

1.2 Nature of Business Activities

Shepherd Industries PLC is a 100% export oriented company engaged in dyeing of different counts of cotton, acrylic, viscose and nylon yarn and washing of different type of garments & fabrics which are marketed to the direct exporters.

2. Significant Accounting Policy for the presentation of the financial Statements

The specific accounting policies selected and applied by the company's management for significant transactions and events that have material effect within the framework of IAS-1 "Presentation of Financial Statements", in preparation and presentation of financial statements have been consistently applied throughout the year and were also consistent with those used in earlier years.

2.1 Corporate Financial Statements

The financial statements have been prepared under the historical cost convention and in accordance with the requirements of the Companies Act, 1994 and the International Accounting Standards (IAS), International Financial Reporting Standards (IFRS) as applicable to this Company. The Board of Directors is responsible for preparing and presenting the financial statements including adequate disclosures, which approved and authorized for issue of these financial statements.

2.2 The financial statements are presented in accordance with guidelines provided by IAS 1: Presentation of Financial Statements

The financial statements comprises the following:

- Statement of Financial Position as on 30 June 2024;
- Statement of Profit or Loss and other Comprehensive Income for the year ended 30 June 2024;
- Statement of Change in Equity for the year ended 30 June 2024;
- Statement of Cash Flows for the year ended 30 June 2024; and
- Accounting Policies and explanatory notes to the Financial Statements for the year ended 30 June 2024.

2.3 Functional and presentation currency

The Financial Statements are prepared and presented in Bangladeshi Currency (Taka), which is the functional currency of the company. All financial information presented has been rounded off to the nearest Taka except where indicated otherwise.



2.4 Comparative Information

Comparative information has been disclosed in respect of the previous year for all numerical information in the financial statements and also the narrative and descriptive information when it is relevant for understanding of the current year's financial statements.

2.5 Going Concern

The company has adequate resources to continue in operation for the foreseeable future. The current credit facilities and resources of the company provides sufficient fund to meet the present requirements of its existing business. For this reasons the directors continue to adopt going concern assumption in preparing the Financial Statement.

2.6 Foreign Currency Transaction:

Foreign currency transactions are recorded, on initial recognition in the functional currency at the spot exchange rate ruling at the transaction date.

At the end of each reporting year, in compliance with the provision of IAS 21: The Effects of Changes in Foreign Exchange Rates, are determined as under :

- (a) Foreign currency monetary items are translated using the closing rate.
- (b) Non-monetary items that are measured in terms of historical costs in a foreign currency are translated using the exchange rate at the date of the transaction.
- (c) Non-monetary items that are measured at fair value in a foreign currency is translated using the exchange rate at the date when the fair value is determined.

Exchange differences arising on the settlement of monetary items or on translating monetary items at rate different from those at which they were translated on initial recognition during the period or in previous financial statements is recognized in profit or loss in the year in which they arise.

2.7 Reporting Period

The financial statements covers twelve months from 01 July 2023 to 30 June 2024.

2.8 Fundamental Accounting Concepts/ Assumption

The financial statements have been prepared under historical cost convention on accrual basis and such other convention as required by IFRS for fair presentation of financial statements.

2.9 Use of estimates and judgments

The preparation of financial statements requires management to make judgments, estimates and assumptions that affect the reported value of assets, liabilities, income and expenses . The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the result of which forms the basis of making the judgments about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates. However, the estimates and underlying assumptions are revised when there is material impact on the financial results of the company.

Due to the inherent uncertainty involved in making estimates, actual result could differ from those estimates.

2.10 Regulatory Compliance

The financial Statements have been prepared in compliance with the following laws and regulations:

The Companies Act, 1994

The Bangladesh Securities and Exchange Rules, 2023

The Bangladesh Securities and Exchange Commission Act, 1993.

The Income Tax Act, 2023

The Income Tax Rules, 2023

The Value Added Tax and Supplementary Duty Act, 2012

The Custom Act, 2023

Dhaka Stock Exchange Listing Regulation, 2015.



2.11 Compliance with IAS & IFRS

The following IAS have been applied in preparation of the financial statements for the year :

Name of the accounting Standards	Ref. No.	Status of Application
Presentation of Financial Statements	IAS 1	Applied
Inventories	IAS 2	Applied
Statement of Cash Flows	IAS 7	Applied
Accounting Policies, Changes in Accounting Estimates and Errors.	IAS 8	Applied
Events after the Reporting Period	IAS 10	Applied
Income Taxes	IAS 12	Applied
Property, Plant and Equipment	IAS 16	Applied
Employee Benefits	IAS 19	Applied
The Effects of Changes in Foreign Exchange Rates	IAS 21	Applied
Borrowing Cost	IAS 23	Applied
Related Party Disclosures	IAS 24	Applied
Financial Instruments : Presentation	IAS 32	Applied
Earnings Per Share	IAS 33	Applied
Impairment of Assets	IAS 36	Applied
Provisions, Contingent Liabilities and Contingent Assets	IAS 37	Applied
Intangible Assets	IAS 38	Applied
Investment Property	IAS 40	Applied
Financial Instruments : Disclosures	IFRS 7	Applied
Financial Instruments	IFRS 9	Applied
Revenue from contracts with customers	IFRS 15	Applied
Leases	IFRS 16	Not Applicable

2.12 Events after the Reporting Period

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

The Board of Directors of the company in its Board Meeting held at its corporate office on 28 October 2024 at 05.30 p.m. to 06.30 p.m. has recommended 1% Cash dividend to the General Public Shareholder Other than Sponsors and Directors for the year ended 30 June 2024.

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 respectively.
- ii) PPE has been revalued by Mridha and Associates an independent valuer.
- iii) Revaluation surplus has been transferred to Revaluation Reserve and distribution of such surplus to the shareholders is restricted.

2.16 Depreciation of Tangible Fixed Assets

Depreciation on Property, Plant & Equipment other than Land & Land Development have been computed during the year using the reducing balance method so as to write off the assets over their expected useful life. Depreciation has been charged on addition when the related property, plant & equipments are available for use as per management intention. No depreciation has been charged from the date of disposal/derecognition of the related assets.

After considering the useful life of assets as per IAS-16, the annual depreciation rates have been applied as under which is considered reasonable by the management;

Assets	Rate (%)
Building - Factory	10%
Land & Land Development	0%
Plant & Machinery	10%
ETP	15%
Electric Equipment & Line Installation	10%
Fire Fighting Equipment	10%
Tools & Equipments	20%
Gas Line Installation	10%
Building - Head Office	5%
Office Equipment	10%
Air Conditioner & Electric Appliance	10%
Lift - Head Office, Uttara	10%
Furniture & Fixture	10%
Office Decoration	10%
Car & Vehicles	15%
Telephone Equipments	10%

2.17 Impairment of Assets

I) Financial Assets

Accounts receivable and others receivables are assessed at each reporting date to determine whether there is any objective evidence of impairment. Financial assets are impaired if objective indicates that a loss event has occurred after the initial recognition of the asset and that the loss event had a negative effect on the estimated future cash flows of that asset that can be estimated reliably. Objective evidence that financial assets are impaired can include default of delinquency by a debtor, indicates that a debtor of issuer will enter bankruptcy etc. During the period no impaired loss occurred to recognize in the Financial Statements.

II) Non-Financial Assets

An asset is impaired when its carrying amount exceeds its recoverable amount. The company assesses at each reporting date whether there is any indication that an asset may be impaired. If any such indication exists, the company estimates the recoverable amount of the asset. The recoverable amount of an asset is the higher of its fair value less cost to sell and its value in use. Carrying amount of the assets is reduced to its recoverable amount by recognizing an impaired loss is recognized immediately in statement of comprehensive income unless the asset is carried at revalued amount. Any impaired loss of a revalued asset treated as a revaluation decrease. During the period no impaired loss occurred to recognize in the Financial Statements.



2.18 Inventories

Inventories are measured at the lower of cost and net realizable value as prescribed by IAS-2. The cost of inventories is based on the FIFO method, and includes expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition. In the Case of manufactured inventories and work-in-progress, cost includes an appropriate allocation of production overheads based on normal operation capacity.

2.19 Trade and Other Receivables

Trade receivables are carried at original invoice amount less an estimate made for doubtful debts based on a review of all outstanding amounts at the year end. All the receivables are fully secured by LC.

2.20 Cash & Cash Equivalents

According to IAS 7 'Statement of Cash Flows ' cash comprises of cash in hand, demand deposits and Cash equivalents which are short term highly liquid investments that are readily convertible to Cash and which are subject to an insignificant risk of changes in value. IAS 1 "Presentation of Financial Statements" provides that Cash & Cash Equivalents are not restricted in use. Considering the provision of IAS 7 & IAS 1, Cash in Hand & Bank Balances have been treated as Cash & Cash Equivalents.

2.21 Income Tax

- a) **Current Tax:** Provision for income tax has been made @ 15% on net profit before tax of the company except other income as per Income Tax Act, 2023. However provision @ 20% has been made on other income of the company.
- b) **Deferred tax:** Deferred tax liabilities are the amount of income taxes payable in future years in respect of taxable temporary differences. Deferred tax assets are the amount of income taxes recoverable in future years in respect of deductible temporary differences. Deferred tax assets and liabilities are recognized for the future tax consequences of timing differences arising between the carrying values of assets, liabilities, income and expenditure and their respective tax bases. Deferred tax assets and liabilities are measured using tax rates and tax laws that have been enacted or subsequently enacted at the financial statement date.

2.22 Leased Assets

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

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

2.23 Revenue Recognition

The Company recognizes as revenue the amount that reflects the consideration to which the Company expects to be entitled in exchange for goods or services when (or as) it transfers control to the customer. To achieve that core principle, this standard establishes a five-step model as follows:

- Identify the contract with a customer;
- Identify the performance obligations in the contract;
- Determine the transaction price;
- Allocate the transaction price to the performance obligations in the contract; and
- Recognize revenue when (or as) the entity satisfies a performance obligation.



Considering the five steps model, the Company recognizes revenue when (or as) the Company satisfies a performance obligation by transferring a promised good to a customer. Goods is considered as transferred when (or as) the customer obtains control of that goods. Revenue from sale of goods is measured at the fair value of the consideration received or receivable net of returns and allowances, trade discounts, rebates and Value Added Tax (VAT).

(i) Interest income

Interest on bank deposits have been accounted for on accrual basis.

(ii) Dividends

Revenue is recognized when the company's right to receive the payment is established, which is generally the date when shareholders approve the dividend.

2.24 Employee Benefits

The company maintains Contributory Provident Fund and Gratuity for its eligible permanent employees. The eligibility is determined according to the terms and conditions set forth in the respective agreements/trust deeds. The company has accounted for and disclosed employee benefits in compliance with the provisions of IAS 19 , Employee Benefits. The cost of employee benefit is charged off as revenue expenditure in the period to which the contributions relate.

The company got recognition from Commissioner of Taxes its provident fund scheme (Defined Contribution Plan) vide order no: নথি নং - ৪৭-২৮/কঅ-২/আসা/প্রভিডেন্ট ফান্ড/২০১৪-২০১৫/১৩০৮(৩) তারিখ : ২৭/০৫/২০১৫ খ্রিঃ for employees of the company eligible to be members of the fund in accordance with the rules of the provident fund constituted under an irrevocable trust. All permanent employees contribute to the provident fund and the company also makes equal contribution.

The company got recognition from National Board of Revenue its gratuity fund vide order no: 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

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 # 39.2.

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.



4. Property, Plant & Equipment**A. Cost**

Opening balance
 Add: Addition during the Period
 Less: Disposal made during the Period

Amount in Taka	
30 June 2024	30 June 2023
2,595,033,297	2,589,754,592
55,479,527	5,278,705
(29,753,669)	-
2,620,759,155	2,595,033,297

B. Accumulated Depreciation

Opening balance
 Add: Addition during the Period
 Less: Adjustments made during the period
 Accumulated Depreciation

1,012,760,984	934,301,846
73,592,702	78,459,138
(25,507,401)	-
1,060,846,285	1,012,760,984
1,559,912,870	1,582,272,313

Written Down Value (A - B)

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

5. Capital Work-in-Progress

Opening Balance
 Plant & Machineries

54,216,793	-
106,735	54,216,793
54,323,528	54,216,793
54,323,528	-
-	54,216,793

Less: Transfer to Property, Plant & Equipments

6. Inventories

Raw Materials
 Dyes & Chemical
 Work-in-Process
 Finished Goods
 Packing Materials
 Stores & Spares

1,473,700,731	1,582,764,357
249,923,135	216,890,521
15,975,605	14,669,943
109,480,752	53,109,400
3,288,208	4,231,798
9,535,194	8,914,566
1,861,903,625	1,880,580,585

Details has been shown in **Annexure-B**

7. Trade and other Receivables

Opening Balance
 Sales
 Proceeds Received during the year

1,504,181,725	1,790,529,820
2,106,084,679	3,540,672,549
(2,552,610,568)	(4,062,735,953)
1,057,655,836	1,268,466,416
88,047,536	235,715,309
1,145,703,372	1,504,181,725
10,332,485	5,144,756
1,156,035,857	1,509,326,481

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

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
 ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security
 iii) Accounts Receivable considered doubtful or bad
 iv) Accounts Receivable due by any director or other officer of the company
 v) Accounts Receivable due by Common management
 vi) The maximum amount of receivable due by any director or other officer of the company

1,079,727,730	1,446,121,051
6,007,258	1,506,833,489
-	-
-	-
70,300,869	60,553,666
-	-
1,156,035,857	3,013,508,206



Amount in Taka	
30 June 2024	30 June 2023

The aging of trade and other receivables is as follows:

Ageing Schedule	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	440,569,658	3,076,476	443,646,134	842,917,768
Three to Six Months	530,111,941	3,035,329	533,147,270	564,789,164
More than Six Months	175,021,773	4,220,680	179,242,453	101,619,549
	1,145,703,372	10,332,485	1,156,035,857	3,013,508,206

8. Investment

This has been arrived as under;
Investment in FDR

36,275,712	41,099,657
36,275,712	41,099,657

9. Advance, Deposits and Prepayments

The Break-up of the Amount is given below:

Advances (Note -9.1)	41,419,999	50,859,442
Deposits	27,193,750	27,193,750
	68,613,749	78,053,192

9.1 Advances

Advance Income Tax (Note -9.2)
Other Advance

32,161,994	46,888,025
9,258,005	3,971,417
41,419,999	50,859,442

9.2 Advance Income Tax

Opening Balance	46,888,025	34,255,191
Addition during the year:	26,249,580	40,975,611
TDS on Export	24,890,483	39,933,514
AIT - Car	588,000	635,000
TDS - FDR	430,570	285,915
Import	126,931	6,087
AIT- on Bank Interest	-	27
Advanced tax Office rent & others	213,596	115,068
Less: Adjusted with provision	(40,975,611)	(28,342,777)
Closing Balance	32,161,994	46,888,025

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

10. Cash and Cash Equivalents

The Break-up of the Amount is given below:

Cash in Hand	116,435	336,937
Cash at Banks (Note -10.1)	10,142,865	39,135,874
	10,259,300	39,472,811



Amount in Taka	
30 June 2024	30 June 2023

10.1 Cash at Bank

Bank Name & Account Number

Eastern Bank CD # 1131060206101	133,659	6,814,476
Eastern Bank Margin	6,675	299,077
IFIC Bank CD # 1002-535257001	3,521,194	1,149,153
IFIC Bank CD (ERQ) # 1002-535257071	103,395	160,343
Southeast Bank DAD (\$) # 15400000019	572,990	12,137,438
Southeast Bank A/C # 0010-11100017637	656	230,385
Southeast Bank A/C # 0010-11100017685	159,092	489,277
Southeast Bank A/C # 0010-11100017760	416,172	592,381
Southeast Bank A/C # 0010-11100017816	554,509	-
National Bank A/C # 0043-33017514	320,218	498,409
DBBL-CD A/C # 117-110-037216	139,488	212,766
IFIC A/C # 0170231013001	115	115
IFIC A/C # 0170330270001	5,459	6,494
IFIC A/C # 1002-535257-836 (USD A/c)	98,176	5,476,865
IFIC A/C # 0000-535257-837	7,230	6,587
NBL FC A/C-0043-84004808 (USD A/c)	58,457	106,576
Pubali Bank CD # 4465901009224	785,630	455,079
Southeast Bank CD # 111-17190	308,113	333,397
Southeast Bank A/C # 0010-11100017718	2,930	3,965
Southeast Bank # 0094	2,948,707	10,163,091
	10,142,865	39,135,874

11. Share Capital

Authorized Capital:

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

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

Paid up Capital:

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

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

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



Amount in Taka	
30 June 2024	30 June 2023

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

Particulars	No of Share	Value per		% of Holding
		Share	Amount	
Sponsors/Directors	79,303,902	10.00	793,039,020	51.48%
Foreign	14,613,050	10.00	146,130,500	9.49%
Institution	36,266,974	10.00	362,669,740	23.54%
General Public	23,862,547	10.00	238,625,470	15.49%
	154,046,473		1,540,464,730	100.00%

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

Pattern of Shareholding and No. of Shareholding as on 30 June 2024

Share Holding Range	Number of Share Holders	No. of Share	Percentage of Share Holding
Up to 499 Shares	1232	170,744	0.11%
500 to 5000 Shares	2024	3,556,332	2.31%
5001 to 10000 Shares	317	2,361,915	1.53%
10001 to 20000 Shares	203	2,904,002	1.89%
20001 to 30000 Shares	92	2,288,287	1.49%
30001 to 40000 Shares	39	1,407,476	0.91%
40001 to 50000 Shares	25	1,169,107	0.76%
50001 to 100000 Shares	64	4,465,629	2.90%
100001 to 1000000 Shares	68	18,967,778	12.31%
1000001 to Above Shares	19	116,755,203	75.79%
Total	4083	154,046,473	100%

12. Revaluation Reserve

This has been arrived as under:

Opening Balance	513,061,090	517,211,102
Less: Depreciation on revaluation transferred to retained earnings	(4,406,169)	(4,882,367)
Add/(Less): Deferred Tax Income/(Expenses) during the period	660,926	732,355
	509,315,847	513,061,090

13. Retained Earnings

Opening balance	281,571,544	291,525,980
Less: Cash dividend	(37,371,286)	(74,742,571)
Add: Net profit/(loss) for the year/period	(233,018,698)	59,905,768
Add: Depreciation transferred from revaluation reserve	4,406,169	4,882,367
	15,587,729	281,571,544



Amount in Taka	
30 June 2024	30 June 2023

14. Deferred Tax

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

120,859,202	132,879,374
(6,033,887)	(11,287,817)
(660,926)	(732,355)
114,164,389	120,859,202

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

15. Loan from Shareholders'

23,144,861 **23,144,861**

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

16. Current Accounts with Related Entity

This has been arrived as under;

Party Wise break down given below:

Shepherd Textile (BD) Ltd
Shepherd Jeans Ltd.
Shepherd Fancy Yarn Ltd
Taiwan Food & Processing Industries Ltd.

110,071,974	64,457,867
479,252	6,641,021
-	1,352,243
10,736,750	3,538,250
121,287,976	75,989,381

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

17. Trade and Other Payables

This has been arrived as under:

Trade Payable
Other Payable

308,297,858	241,131,036
25,071,865	21,042,768
333,369,723	262,173,804

All the trade payables disclosed here are arisen from purchasing yarn, dyes & chemical, packing materials. A detailed schedule of Trade and other payables is shown in **Annexure -F**.

Ageing Schedule	Trade Payable	Other Payable	Total	Total
Within Three Months	231,791,588	7,600,717	239,392,305	242,992,815
Three months to six months	67,524,990	2,617,441	70,142,431	9,735,980
More than six months	8,981,280	14,853,707	23,834,987	9,445,009
	308,297,858	25,071,865	333,369,723	262,173,804

18. Workers Profit Participation Fund

Opening Balance
Add: Addition during the year

Less: Payment during the year
Closing Balance

4,623,347	10,772,204
-	4,623,347
4,623,347	15,395,551
-	(10,772,204)
4,623,347	4,623,347



Amount in Taka	
30 June 2024	30 June 2023

19. Short Term Bank Loan

This consist of the following:

Force Loan	IFIC Bank Limited	140,502,154	34,816,656
LDBP Loan	Eastern Bank Ltd	98,280,666	115,211,727
LDBP Loan	IFIC Bank Limited	78,778,000	130,733,000
LDBP Loan	Southeast Bank Limited	310,816,190	474,389,447
FC Loan	Southeast Bank Limited	-	50,346,228
Term Loan	Southeast Bank Limited	792,600,772	-
Term Loan	IFIC Bank Limited	179,607,543	277,332,832
Force Loan	Southeast Bank Limited	-	121,209,585
EDF Loan	Southeast Bank Limited	-	411,486,145
SOD - IFIC Bank	IFIC Bank Limited	53,351,009	51,153,802
SOD-Southeast Bank	Southeast Bank Limited	82,852,670	82,069,894
UPAS Loan	Southeast Bank Limited	55,263,766	353,155,019
		1,792,052,770	2,101,904,335

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 directors.	Hypothecation of machineries, raw materials, work in process & finished goods duly insured covering the risk of fire.	Mortgage of 655.75 decimals at Bhaluka and Hypothecation of machineries, raw materials, FDR, work in process & finished goods duly insured covering the risk of fire and personal guarantee of all directors.

20. Dividend Payable

Opening Balance	9,606,729	783,633
Declared Cash Dividend for the year 2022-2023/2021-2022	37,371,286	74,742,571
Unclaimed Dividend Account	46,978,015	75,526,204
Cash Dividend Paid during the year	(10,229,472)	(60,313,617)
TDS Against Cash Dividend paid during the year	(7,778,792)	(5,605,858)
Less: Unclaimed dividend Paid during the year	(329,336)	-
Unclaimed Dividend transfer to CMSF as per BSEC notification	(235,637)	-
Closing Balance	28,404,778	9,606,729



Amount in Taka	
30 June 2024	30 June 2023

21. Unclaimed Dividend Account

<u>Year</u>	<u>Number of Share Holders</u>
2019-20	-
2020-21	261
2021-22	345

-	236,323
171,175	499,825
412,330	-
583,505	736,148

Closing Balance

The details have been shown in Annexure-G.

21.1 Dividend Payable

Opening Balance		8,870,581	547,310
Declared Cash Dividend for the year		37,371,286	74,742,571
Less : Payment during the year:			
For the year 2021-2022	(679,459)		
For the year 2022-2023	(9,550,013)	(10,229,472)	(60,313,617)
		36,012,395	14,976,264
Less: TDS Against Cash Divided paid during the year		(7,778,792)	(5,605,858)
Less: Transferred to unclaimed dividend		(412,330)	(499,825)
Closing Balance		27,821,273	8,870,581

The details have been shown in Annexure-G.

22. Liabilities for Expenses and Provisions

This consist of the following;

Salary & Allowance-Payable	18,256,726	16,445,592
Tax Deduction at Source	24,991,744	26,195,537
Gas, Electric Bill & Internet Bill Payable	41,413,948	75,472,400
Audit & Professional Fees Payable	690,000	575,000
Employees CPF Payable	1,273,403	1,190,813
Provision for Employees' Gratuity Fund	75,638,160	66,723,508
Provision for Income Tax (Note-22.1)	48,320,982	65,019,959
	210,584,963	251,622,809

22.1 Provision for Income Tax

Opening Balance	65,019,959	65,764,295
Add: Addition during the year/period	28,111,811	43,848,992
	93,131,770	109,613,287
Less: Paid during the year/Period	(3,835,177)	(16,250,551)
Less: Adjusted during the year/period	(40,975,611)	(28,342,777)
	48,320,982	65,019,959



Amount in Taka	
01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
2,106,084,679	3,540,672,549
2,106,084,679	3,540,672,549

23. Revenue

Export Sales

24. Cost of Sales

This has been arrived as under:

Work in process (Opening)

Add: Raw Material Consumed Note-24.1

Add: Factory Overhead Note-24.2

Less: Work in Process (Closing)

Cost of Production

Add: Finished Goods (Opening)

Finished Goods Available for sale

Less: Finished Goods (Closing)

Cost of Sales

14,669,943	14,611,874
1,473,298,248	2,497,065,730
557,448,244	611,778,440
(15,975,605)	(14,669,943)
2,029,440,830	3,108,786,101
53,109,400	64,103,580
2,082,550,230	3,172,889,681
(109,480,752)	(53,109,400)
1,973,069,478	3,119,780,281

24.1 Raw Material Consumed

Opening Stock

Raw Materials

Dyes & Chemicals

Packing Materials

Add: Cost of Materials Purchased

Raw materials

Dyes & chemicals

Packing materials

Carrying inward

Insurance

Clearing & forwarding expenses

Raw Materials available for Consumption

Less : Closing Stock

Raw Materials

Dyes & Chemicals

Packing Materials

Raw Materials Consumed

1,803,886,676	1,809,100,950
1,582,764,357	1,565,406,001
216,890,521	239,563,526
4,231,798	4,131,423
1,396,323,646	2,491,851,456
1,048,559,572	2,081,869,713
310,056,340	349,179,370
17,581,754	27,905,161
9,964,900	17,093,320
1,029,637	2,405,567
9,131,443	13,398,325
3,200,210,322	4,300,952,406
1,726,912,074	1,803,886,676
1,473,700,731	1,582,764,357
249,923,135	216,890,521
3,288,208	4,231,798
1,473,298,248	2,497,065,730

24.2 Factory Overheads

This has been arrived as under:

Ansar Guard Expenses

Conveyance

Contribution to Gratuity Fund

Contribution to Provident Fund

Crockeries & Cutleries

Depreciation

Electricity Bill

ETP Expenses

Fire Fighting Expenses

Forms, Stamps, Documents etc.

Fuel, Oil & Lubricants

Gas Bill

Gas Bill-Factory Residence

Hangs, Twisting & Winding Expenses

Insurance-Fire

Loading & Unloading Charge

Medical Expenses

Printing- Factory

Rates & Taxes

Repair & Maintenance of Building, Machineries etc.

Stationeries

Sundry Expenses

Testing Charge

Tiffin, Refreshment & Entertainment

Uniform & Liveries

Wages, Salaries & Allowances

Washing & Cleaning Expenses

70,800	69,000
1,097,470	1,193,225
8,745,197	10,684,265
2,640,541	3,783,696
11,090	18,953
67,520,393	71,902,724
29,483,967	39,967,056
1,740	125,000
68,212	524,345
118,090	166,590
802,090	2,792,311
219,361,309	212,282,501
65,628	55,899
5,229,523	4,663,950
3,358,641	3,532,717
260,110	853,568
103,933	131,635
615,925	660,253
92,091	793,662
24,195,809	46,353,425
524,317	826,811
3,614,566	4,771,494
459,964	237,918
538,574	684,173
18,525	45,060
188,247,535	204,410,126
202,204	248,083
557,448,244	611,778,440



	Amount in Taka	
	01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
25. Foreign Currency Gain/(Loss)		
Realized Foreign Exchange Gain/(Loss)	(61,551,705)	(67,961,311)
Unrealized Foreign Exchange Gain/(Loss)	24,669,791	13,698,386
	(36,881,914)	(54,262,925)
26. Other Income		
This consist of the followings:		
Land and House Rent	15,354,400	14,733,903
Interest Received from IPO Bank A/C	-	136
Contribution to Employees Provident Fund Return back	436,980	-
FDR Interest	2,517,538	1,684,188
Profit/(Loss) on Sale of Fixed Assets (Note -26.1)	(1,596,268)	-
Sundry Income	3,240,509	3,159,164
	19,953,159	19,577,391
26.1 Profit/(Loss) on Sale of Fixed Assets		
Sales Value of PPE	2,650,000	-
Less: WDV of PPE	(4,246,268)	-
	(1,596,268)	-
27. Selling and Distribution Expenses		
This consist of the followings;		
Salary and Allowances	9,289,911	9,752,817
Travelling & Conveyance	280,473	41,481
Mobile Bill	48,645	84,820
Sales discount	2,821,875	3,232,844
Contribution to Gratuity Fund	1,442,873	1,641,626
Contribution to Provident Fund	474,858	647,622
	14,358,635	15,401,210
28. Administrative Expenses		
This has been arrived as under:		
Advertising Expenses	232,135	601,031
Audit Fees	724,500	575,000
AGM/EGM Expenses	328,248	637,090
Professional Fees	984,163	2,301,675
Automobile Expenses	7,053,772	8,809,552
Contribution to Gratuity Fund	2,121,836	2,561,307
Contribution to Provident Fund	716,760	872,246
Depreciation-Administrative	6,072,309	6,556,414
Electricity Bill	818,292	345,986
Employees' Group Insurance	-	1,507,668
Forms, Stamps, Documents etc.	1,153,280	2,041,161
Gas Bill	21,229	51,994
Insurance-Motor	99,824	142,291
Internet Expenses	583,143	399,550
Licence & Renewal Fees	5,190,305	4,703,084
Director's Remuneration	3,989,400	1,654,800
Office Maintenance Expenses	587,325	653,789
Papers & Periodicals	17,164	16,284
Postage & Courier	13,335	16,522
Printing & Photocopy	576,887	445,999
Salary & Allowances	28,900,419	31,202,984
Stationeries	88,270	185,601
Sundry Expenses	4,705,598	2,109,756
Telephone & Mobile Expenses	296,781	405,870
Tiffin, Refreshment & Entertainment	781,719	752,371
Travelling & Conveyance	465,085	809,824
Water Bill	146,893	336,897
	66,668,672	70,696,746



		Amount in Taka	
		01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
29. Financial Expenses			
This consist of the followings;			
Bank Charges & Commission		4,931,832	23,826,252
Bank Charges on Proceeds Realization		5,406,534	7,525,173
Interest on Short Term Loan		235,661,547	171,667,063
		245,999,913	203,018,488
30. Income Tax Expenses			
Current tax	(Note-30.1)	28,111,811	43,848,992
		28,111,811	43,848,992
30.1 Current Tax			
a) Income tax on business income:			
Profit before tax		(210,940,774)	92,466,943
Add: Accounting depreciation		73,592,702	78,459,138
Add: Contribution to Employees' Gratuity Fund		12,309,906	14,887,198
Less: Tax depreciation		(42,120,850)	(40,536,109)
Less: Payment to Employees' Gratuity Fund		(3,395,254)	(6,566,119)
Less: Unrealized foreign exchange gain/loss		(24,669,791)	(13,698,386)
Less: Other income		(19,953,159)	(19,577,391)
Taxable business income		(215,177,220)	105,435,274
Tax rate		15%	15%
Income tax on business income		-	15,815,291
Income tax on business income:	a (i)	-	15,815,291
Minimum Tax			
Turnover		2,106,084,679	3,540,672,549
Minimum Tax on turnover & other income	a (ii)	7,581,905	12,746,421
Deducted Tax at source on Export	a (iii)	24,890,483	39,933,514
Higher One	a (iii)	24,890,483	39,933,514
b) Income tax on other income:			
Other income		17,735,155	19,577,391
Income tax on other income	b (i)	3,547,031	3,915,478
Deducted Tax at others source	b (ii)	1,359,097	1,042,097
Higher One	b (i)	3,547,031	3,915,478
c) Excess/(short) income tax expenses paid with return for the assessment year 2023-2024		(325,703)	-
Total current tax for the year (a+b+c)		28,111,811	43,848,992
31. Basic & Diluted Earning Per share			
Net profit after tax attributable to ordinary shareholders of the company		(233,018,698)	59,905,768
Weighted average number of share		154,046,473	154,046,473
Earnings Per Share (Basic)		(1.51)	0.39
As there are no shares under option, Basic & Diluted earning per share are same for the Period.			
Disclosure			
During the reporting period sales revenue decreased by Tk. 143.46 crore and financial expenses increased by Tk 4.30 Crore. Consequently the net profit is decreased by Tk. 29.29 crore and the earning per share also decreased by Tk. 1.90 with compared to the previous year.			
31.1 Weighted average number of share			
Particulars		Number of share	Number of share
154,046,473 No. of Ordinary Shares for 366 days		154,046,473	154,046,473
		154,046,473	154,046,473



Amount in Taka	
01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023

32. Net Assets Value per Share

Net asset value per share has been calculated as under:

Total Assets	4,693,001,113	5,185,021,832
Less: Outside liability	(2,627,632,807)	(2,849,924,468)
Non-Current Liability	(114,164,389)	(120,859,202)
Current Liability	(2,513,468,418)	(2,729,065,266)
Net Asset Value	2,065,368,306	2,335,097,364
Shares outstanding at the end on the year	154,046,473	154,046,473
Net Asset Value per share	13.41	15.16

Disclosure

The major reason for decreased in Net Asset Value Per Share by Tk. 1.75 per share was due to 5% Cash Dividend by Tk. 3.74 Crore and net loss made during the year amounting Tk. 23.3 Crore.

33. Received from Customers & Others

Revenue during the year	2,106,084,679	3,540,672,549
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable	88,047,536	235,715,309
Other Income	19,953,159	19,577,391
Opening Accounts & Other Receivable	1,509,326,481	1,794,413,891
Closing Accounts & Other Receivable	(1,156,035,857)	(1,509,326,481)
	2,567,375,998	4,081,052,659

34. Payment to Creditors, Suppliers, Employees and Others

Cost of goods Sold	(1,973,069,478)	(3,119,780,281)
Selling & Distribution Expenses	(14,358,635)	(15,401,210)
Administrative Expenses	(66,668,672)	(70,696,746)
Adjustment for Depreciation	73,592,702	78,459,138
(Increase)/Decrease in Inventory	18,676,960	14,550,516
(Increase)/Decrease Advance Deposits &	(5,286,588)	121,524,704
Increase/(Decrease) in Trade and Other Payables	71,195,919	(105,178,225)
Workers Profit Participation Fund (WPPF)	-	(10,772,204)
Increase/(Decrease) in Liabilities for Expenses	(24,338,869)	65,285,483
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & Bank and Bank Loan	(99,952,036)	(288,624,450)
	(2,020,208,697)	(3,330,633,275)

35. Income Tax Paid

Opening Advance Income Tax	46,888,025	34,255,191
Closing Advance Income Tax	(32,161,994)	(46,888,025)
Closing Income Tax Provision	48,320,982	65,019,959
Opening Income Tax Provision	(65,019,959)	(65,764,295)
Current Tax during the period	(28,111,811)	(43,848,992)
	(30,084,757)	(57,226,162)

36. Net Operating Cash Flow per Share (NOCFPS)

Net cash from operating actives	271,082,631	490,174,734
Number of shares outstanding	154,046,473	154,046,473
NOCFPS	1.76	3.18

Disclosure

During the period ended 30 June 2024, Net Operating Cash Flow per share of the company decreased by Tk. 1.42 per share with corresponding to previous period, the major reason during the period to more payment to Creditors, Suppliers, Employees and others compare to corresponding to previous period. Please see the Note No. 34 and 35 in details.



Amount in Taka	
01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023

37. Reconciliation of net Profit/Loss before Tax with Cash flows from Operating Activities

Net Profit/(Loss) before tax

Opening Accounts & Other Receivable	(210,940,774)	98,697,896
Closing Accounts & Other Receivable	1,509,326,481	1,794,413,891
Adjustment for Depreciation	(1,156,035,857)	(1,509,326,481)
Adjustment for Foreign Exchange Gain / (Loss) Bank and Bank Loan	73,592,702	78,459,138
(Increase)/Decrease in Inventory	25,034,834	-
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance Income Tax	18,676,960	14,550,516
Increase/(Decrease) in Trade and Other Payables	(5,286,588)	121,524,704
Workers Profit Participation Fund (WPPF)	71,195,919	(105,178,225)
Increase/(Decrease) in Liabilities for Expenses	-	(10,772,204)
Income Tax Paid	(24,338,869)	65,285,483
Foreign Currency gain loss arising for cash and cash equivalents	(30,084,757)	(57,226,162)
	(57,420)	(253,822)
	271,082,631	490,174,734

38. Additional disclosure

Revenue

During the reporting period Revenue of the company has been decreased by Tk. 143.46 crore corresponding with last year. Due to Russia Ukraine war, Middle East war and worldwide huge money inflation. As a result we did not get sufficient order.

NET Assets Value Per Share (NAVPS)

The major reason for decreased in Net Asset Value Per Share by Tk. 1.75 per share was due to 5% Cash Dividend by Tk. 3.74 Crore and net loss made during the year amounting Tk. 23.3 Crore.

Earnings Per Share

During the reporting period sales revenue decreased by Tk. 143.46 crore and financial expenses increased by Tk 4.30 Crore. Consequently the net profit is decreased by Tk. 29.29 crore and the earning per share also decreased by Tk. 1.90 with compared to the previous year.

Net Operating Cash Flows Per Share (NOCFPS)

During the period ended 30 June 2024, Net Operating Cash Flow per share of the company decreased by Tk. 1.42 per share with corresponding to previous period, the major reason during the period to more payment to Creditors, Suppliers, Employees and others compare to corresponding to previous period. Please see the Note No. 34 and 35 in details.

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

39.1 Commission, Brokerage or Discount against sales:

- There was no brokerage or discount against sales during the year.
- No commission was paid to sales against during the year.

39.2 Related party disclosures

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures" The Company opines that terms of related transaction do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties for the year ended 30 June 2024 are as follows:

Name of Related Party	Common Management	Opening Balance as on July, 01, 2023 Dr./(Cr.)	Transaction during the Period Dr./(Cr.)	Closing Balance as on June 30, 2024 Dr./(Cr.)
Shepherd Textile (BD.) Limited	Office & Land Rent	172,282	460,488	632,770
Taiwan Food & Processing Ind. Ltd.	Office & Land Rent	80,912	(6,042)	74,870
Shepherd Fancy Yarn Ltd	Office & Land Rent	1,708,321	1,091,052	2,799,373
Shepherd Jeans Ltd.	Office & Land Rent	531,477	286,737	818,214
Taiwan Food & Processing Ind. Ltd.	Received as Loan	(3,538,250)	(7,198,500)	(10,736,750)
Shepherd Textile (BD.) Limited	Received as Loan	(64,457,867)	(45,614,107)	(110,071,974)
Shepherd Jeans Ltd.	Received as Loan	(6,641,021)	6,161,769	(479,252)
Shepherd Fancy Yarn Ltd	Received as Loan	(1,352,243)	1,352,243	-
Shepherd Jeans Ltd.	Trading	58,060,674	7,914,968	65,975,642
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)



Amount in Taka	
01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023

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. The directors loan is interest free.

No.	Particulars	01.07.2023 to 30.06.2024	01.07.2022 to 30.06.2023
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	3,989,400	1,654,800
(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	805,125	2,576,211
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	927,844	949,637
(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	19,725,882	17,315,206
(b) Post-employee benefits	1,732,969	3,525,848
(c) Other long term benefits	-	-
(d) termination benefits and	-	-
(e) share- based payment	-	-
Total:	21,458,851	20,841,055

39.3 Production capacity and utilization:

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

Description	Installed Capacity	Actual Production	% of Capacity Utilization
Different Count of Yarn Dyeing (2023-2024)	80,000 Lbs/Day	27,689 Lbs/Day	34.61%
Different Count of Yarn Dyeing (2022-2023)	80,000 Lbs/Day	47,165 Lbs/Day	58.96%

39.4 Value of Import at CIF basis:

During the period from 01 July 2023 to 30 June 2024 total value of import in respect of raw yarn, dyes & chemical, spare parts and machineries stands at equivalent 11.48 Millions USD on CIF basis. Details are given below:

Particulars	Amount in Taka	Amount in Taka
Raw Yarn	1,004,501,287	2,006,370,443
Dyes & Chemicals	250,131,028	280,119,776
Machineries	-	49,068,000
Total:	1,254,632,315	2,335,558,218



Amount in Taka	
01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023

39.5 Percentage of Materials consumed to the total consumption

Material consumed

	30.06.2024		30.06.2023	
	Amount in Taka	Percentage (%)	Amount in Taka	Percentage (%)
Raw Materials	1,157,623,198	79.66%	2,064,511,357	83.78%
Dyes & Chemicals	277,023,726	19.06%	371,852,375	15.09%
Packing Materials	18,525,344	1.27%	27,804,786	1.13%
	1,453,172,268	100%	2,464,168,518	100%

39.6 Payment in foreign currency:

	30.06.2024	30.06.2023
	Amount in USD	Amount in USD
Raw Yarn	10,255,267	19,956,422
Dyes & Chemicals	1,512,432	3,455,993
Machineries, Tools & Equipments	910	470,000

39.7 Export Sales on FOB Basis

	30.06.2024	30.06.2023
	Amount in USD	Amount in USD
Export	\$ 19,228,466.74	\$ 34,673,700.40

40. Number of Employees

All the employees receive salary/wages in excess of Tk. 7,500/10,001 per month.

Number of permanent staff	298
Number of permanent workers	617
Number of temporary staff/worker	-
Total:	915



SHEPHERD INDUSTRIES PLC
Schedule of Property, Plant & Equipment
as on 30 June 2024

Particulars	Cost					Depreciation				Written Down Value as on 30-06-24
	Opening Balance as on 01-07-23	Addition	Disposal/ Adjustment	Closing Balance as on 30-06-24	Rate (%)	Opening Balance as on 01-07-23	Charged during the year	Disposal/ Adjustment	Closing Balance as on 30-06-24	
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8)	10=4-9
Building - Factory	324,157,667	-	-	324,157,667	10%	159,392,615	16,521,647	-	175,914,262	148,243,405
Land & Land Development	325,963,551	46,944	-	326,010,495	0%	-	-	-	-	326,010,495
Plant & Machinery	906,696,286	54,323,528	29,753,669	931,266,145	10%	534,633,744	40,052,517	25,507,401	549,178,860	382,087,285
ETP	73,844,334	-	-	73,844,334	15%	58,656,220	2,284,458	-	60,940,678	12,903,656
Electric Equipment & Line Installation	48,904,471	98,955	-	49,003,426	10%	32,067,857	1,692,961	-	33,760,818	15,242,608
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,220,146	67,528	-	1,287,674	605,920
Tools & Equipments	31,187,473	540,193	-	31,727,666	20%	20,395,000	2,223,651	-	22,618,651	9,109,015
Gas Line Installation	8,368,053	-	-	8,368,053	10%	5,660,851	271,462	-	5,932,313	2,435,740
Building - Head Office	89,296,316	-	-	89,296,316	5%	34,588,965	2,742,862	-	37,331,827	51,964,489
Office Equipment	18,269,849	182,696	-	18,452,545	10%	11,637,594	679,306	-	12,316,900	6,135,645
Air Conditioner & Electric Appliance	5,280,432	186,538	-	5,466,970	10%	2,238,855	322,061	-	2,560,916	2,906,054
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,381,772	70,611	-	1,452,383	633,565
Furniture & Fixture	6,967,399	97,792	-	7,065,191	10%	4,046,899	297,603	-	4,344,502	2,720,689
Office Decoration	2,921,378	-	-	2,921,378	10%	1,916,230	100,790	-	2,017,020	904,358
Car & Vehicles	38,790,723	-	-	38,790,723	15%	27,165,264	1,748,596	-	28,913,860	9,876,863
Telephone Equipments	3,975,079	2,881	-	3,977,960	10%	2,875,445	110,480	-	2,985,925	992,035
Sub Total	1,888,602,553	55,479,527	29,753,669	1,914,328,411		897,877,457	69,186,533	25,507,401	941,556,589	972,771,822
REVALUATION PART										
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	114,883,527	4,406,169	-	119,289,696	39,535,134
Sub Total	706,430,744	-	-	706,430,744		114,883,527	4,406,169	-	119,289,696	587,141,048
Total as on 30.06.2024	2,595,033,297	55,479,527	29,753,669	2,620,759,155		1,012,760,984	73,592,702	25,507,401	1,060,846,285	1,559,912,870
Total as on 30.06.2023	2,589,754,592	5,278,705	-	2,595,033,297		934,301,846	78,459,138	-	1,012,760,984	1,582,272,313
Factory Overhead Exp	67,520,393									
Administrative Exp	6,072,309									



SHEPHERD INDUSTRIES PLC
Schedule of Property, Plant & Equipment
as on 30 June 2023

Particulars	Cost						Depreciation				Written Down Value as on 30-06-23
	Opening Balance as on 01-07-22	Addition	Disposal/ Adjustment	Closing Balance as on 30-06-23	Rate (%)	Opening Balance as on 01-07-22	Charged during the year	Disposal/ Adjustment	Closing Balance as on 30-06-23		
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8)	10=4-9	
Building - Factory	323,964,292	193,375	-	324,157,667	10%	141,103,282	18,289,333	-	159,392,615	164,765,052	
Land & Land Development	325,963,551	-	-	325,963,551	0%	-	-	-	-	325,963,551	
Plant & Machinery	906,696,286	-	-	906,696,286	10%	493,293,462	41,340,282	-	534,633,744	372,062,542	
ETP	73,844,334	-	-	73,844,334	15%	55,975,964	2,680,256	-	58,656,220	15,188,114	
Electric Equipment & Line Installation	48,737,244	167,227	-	48,904,471	10%	30,210,162	1,857,695	-	32,067,857	16,836,614	
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,145,318	74,828	-	1,220,146	673,448	
Tools & Equipments	29,836,433	1,351,040	-	31,187,473	20%	17,812,301	2,582,699	-	20,395,000	10,792,473	
Gas Line Installation	6,755,553	1,612,500	-	8,368,053	10%	5,465,587	195,264	-	5,660,851	2,707,202	
Building - Head Office	89,296,316	-	-	89,296,316	5%	31,709,631	2,879,334	-	34,588,965	54,707,351	
Office Equipment	17,534,922	734,927	-	18,269,849	10%	10,931,430	706,164	-	11,637,594	6,632,255	
Air Conditioner & Electric Appliance	4,492,706	787,726	-	5,280,432	10%	1,933,507	305,348	-	2,238,855	3,041,577	
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,303,530	78,242	-	1,381,772	704,176	
Furniture & Fixture	6,588,846	378,553	-	6,967,399	10%	3,739,933	306,966	-	4,046,899	2,920,500	
Office Decoration	2,879,388	41,990	-	2,921,378	10%	1,808,829	107,401	-	1,916,230	1,005,148	
Car & Vehicles	38,790,723	-	-	38,790,723	15%	25,113,712	2,051,552	-	27,165,264	11,625,459	
Telephone Equipments	3,963,712	11,367	-	3,975,079	10%	2,754,038	121,407	-	2,875,445	1,099,634	
Sub Total	1,883,323,848	5,278,705	-	1,888,602,553		824,300,686	73,576,771	-	897,877,457	990,725,096	
REVALUATION PART											
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914	
Building	158,824,830	-	-	158,824,830	10%	110,001,160	4,882,367	-	114,883,527	43,941,303	
Sub Total	706,430,744	-	-	706,430,744		110,001,160	4,882,367	-	114,883,527	591,547,217	
Total as on 30.06.2023	2,589,754,592	5,278,705	-	2,595,033,297		934,301,846	78,459,138	-	1,012,760,984	1,582,272,313	
Total as on 30.06.2022	2,540,466,758	49,287,834	-	2,589,754,592		849,764,905	84,536,941	-	934,301,846	1,655,452,746	

Factory Overhead Exp	71,902,724
Administrative Exp	6,556,414



SHEPHERD INDUSTRIES PLC
Schedule of Closing Inventory
As on 30 June 2024

Name of Items	30.06.2024			30.06.2023		
	Qty in Lbs/Kg	Average Rate	Total Tk	Qty in Lbs/Kg	Average Rate	Total Tk
A) RAW MATERIALS:						
Raw Yarn	7,525,487	195.83	1,473,700,731	8,375,045	188.99	1,582,764,357
B) DYES & CHEMICALS:						
Dyes	108,558	1,226.44	133,139,866	104,408	1,146.67	119,720,969
Chemicals	681,686	171.32	116,783,269	596,126	163.00	97,169,552
	790,244	316.26	249,923,135	700,534	309.61	216,890,521
C) Work in Process:	76,293	209.40	15,975,605	87,831	167.03	14,669,943
D) Finished Goods:						
Dyed Yarn	389,559	281.04	109,480,752	211,175	251.50	53,109,400
E) Packing Materials			3,288,208			4,231,798
F) Store & Spares			9,535,194			8,914,566
Grand total (A+B+C+D+E+F):			1,861,903,625			1,880,580,585



SHEPHERD INDUSTRIES PLC
Schedule of Accounts & Other Receivables
as on 30 June 2024

Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
A. Trade Receivable			
1	Ajax Sweater Ltd	-	3,252,574
2	AMANA KNITTEX LTD.	27,958,265	-
3	Ananta Huaxiang Ltd	-	2,274,593
4	Anjuman Garments	30,788,595	67,994,234
5	Anma Sweater Ltd.	3,468,846	5,845,667
6	Anzir Apparels Limited	-	4,334,400
7	Aspire Garments Ltd	-	5,082,439
8	Atashi Fashion Ltd.	-	1,170,406
9	Aurum Sweater Ltd	10,027,640	-
10	Best Wool Sweaters Ltd	27,846,479	57,328,917
11	Bhuyan Warm Tex Ltd.	-	8,951,310
12	Body Fashion (PVT) Ltd	1,909,712	-
13	Britex Sport Ltd.	-	2,149,000
14	Corus Knit Composite Ltd	30,052,050	784,562
15	Denim Asia Ltd.	10,731,982	16,287,089
16	Devor Industries Ltd	-	3,270,591
17	Dewan Fashion Wears	81,643,945	201,000,441
18	Dhaka Pullover Ltd.	1,879,681	14,657,894
19	Dibbo Fashion Ltd	1,939,991	-
20	Diganta Sweater Ltd	24,931,831	128,698,670
21	Disney Sweater Ltd	-	15,727,250
22	Ecotech Design Ltd	-	5,364,788
23	En Rich Ltd.	-	5,019,218
24	Everbright Sweater Ltd	6,375,611	8,541,138
25	Faiza Industries Ltd	-	15,875,622
26	Fardar Fashions Ltd	2,198,340	-
27	Fashion Flash Ltd	1,135,514	-
28	FB Fashion (Pvt) Ltd.	-	838,500
29	Florence Fabrics Ltd	679,232	-
30	Fyne Sweater Ltd.	-	1,915,462
31	GARMENTS MANUFACTURING	16,792,296	-
32	Garnish Sweaters Ltd	1,027,161	-
33	Giant Star Fashion Ltd	1,327,553	7,239,695
34	Global Knitwear Ltd.	-	11,404,245
35	Golden Stitch Design Ltd	12,803,124	-
36	Green Arrow Sweater Ltd.	41,738,081	17,887,801
37	GREEN FIBRE COMPOSITE	15,719,700	-
38	Hamid Sweater Ltd	5,003,436	-
39	Hejaz Sweater Ltd	9,906,676	4,032,863
40	Hillstone Fashion	4,363,882	1,610,565
41	Hi-Tech Apparels Ltd	5,603,348	-
42	Iris Fashions Ltd	625,400	11,317,643
43	Jabe Apparels Ltd	13,019,825	46,248,577
44	Jaks Sweater Ltd	12,441,188	-



Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
45	J.L Fashions Ltd	-	15,319,363
46	Kaptex Sweater Ltd	1,416,000	1,470,600
47	Kashpean Sweater Ltd	6,075,761	5,217,900
48	Keya Cosmetics Ltd	-	3,065,416
49	Leaf Grade Ltd	-	340,130
50	Lebaz Sweater Ind. Ltd	5,479,584	14,672,890
51	Loopdot Fashion Ltd	-	2,786,588
52	Lusine Fashion Ltd.	64,311,363	48,952,936
53	Magic Works Ltd	-	822,041
54	Mahdeen Sweater Ltd.	636,976	-
55	Masihata Sweater Ltd	27,808,504	15,363,190
56	Mastercham Ltd.	4,399,040	-
57	Matrix Sweater	3,220,515	-
58	Meditex Industries Ltd	12,293,631	-
59	Meditex Knitwear Ltd	4,395,488	534,060
60	Meek Sweater Ltd	4,677,101	-
61	Mim Design Limited	-	17,395,801
62	Miras Fashion	535,248	-
63	MNR Sweater Ltd	6,871,937	16,747,129
64	Mom Jacquard & Sweater	989,790	-
65	Motex Fashion	1,360,186	-
66	Mother Sweater Ltd	-	8,084,000
67	MR Sweater Ltd	1,679,553	3,783,253
68	Natural Wool Wears Ltd	11,682,413	16,762,260
69	Nexus Sweater	881,460	-
70	NPM Apparels Ltd	3,898,366	-
71	Oasis Fashions Ltd	16,719,420	-
72	Ocean Eco Sweater Ltd	-	565,396
73	Ocean Sweater Ltd	11,547,822	35,408,103
74	Odell Apparels Ltd	-	805,981
75	Odessa Fashions Limited	582,920	-
76	PAKIZA KNIT COMPOSITE LTD.	19,481,375	-
77	Pandora Sweater Ltd	5,118,851	15,426,680
78	Perfect Sweater Ltd	3,860,336	-
79	Pigeon Sweater Ltd	4,095,458	2,241,375
80	Pioneer Knitwear (BD) Ltd	35,318,779	41,573,022
81	Posmi Sweater Ltd	2,591,575	-
82	Pretty Sweater Ltd	3,515,456	-
83	Probridhi Apparels Ltd	10,838,383	5,580,132
84	Proshmoni Sweater Ltd.	-	2,355,567
85	Quazi Abedin Tex Ltd	1,440,969	-
86	Raozan Sweater Ltd.	21,328,795	11,723,896
87	Reefan Sweater Cottage	2,017,682	2,759,445
88	RGR Sweater Ltd	45,010,088	92,935,489
89	Rupa Knitwear Ltd	-	508,174
90	Saadatia Sweater Ltd.	-	306,569
91	Saff Sweaters Ltd.	1,178,348	-
92	Seowan Bangladesh Ltd.	49,390,193	113,647,440
93	Shams Jacquard Ltd	13,040,770	6,146,388
94	Shepherd Jeans Ltd	65,975,642	58,060,674
95	Shishir Knitting & Dyeing Ltd	2,372,018	-
96	Sinha Knit Ind. Ltd	1,700,970	-



Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
97	SOULTEX FASHION LTD	3,387,780	9,351,350
98	Southend Sweater Ltd	1,803,512	8,848,497
99	Southern Clothing Ltd.	-	4,731,344
100	Space Sweater Ltd	-	818,183
101	SQ Celsius Ltd	3,681,600	3,763,355
102	SRP Sweater Ltd.	21,116,808	13,164,020
103	Ssain Apparels Industries Ltd	-	2,056,905
104	SS Sweater Ltd.	5,402,925	-
105	S. Suhi Industrial Park Ltd (Reccivable)	1,554,084	-
106	Styllent Knit Ltd	22,010,570	-
107	Sung Kwang Apparels	11,268,021	21,875,288
108	Sweater Tech Limited	29,697,650	-
109	SYNERGY FASHIONS LTD	2,729,340	-
110	Target Denim & Casual	1,933,336	-
111	Target Fine Knit Industries Ltd.	57,091,350	64,320,819
112	Target Fine Wear industries Ltd	19,453,362	13,508,826
113	Titas Sweater Industries Ltd	11,558,513	-
114	TNZ Apparels Ltd	5,107,158	-
115	Top Tex Ltd	6,282,214	-
116	Ultimate Fashion Ltd	-	23,029,349
117	Vast Apprales Ltd	-	5,012,601
118	Waltz Fashions Ltd.	286,740	-
119	Welldone Apparel Ltd	-	11,448,750
120	YK Knit Wear Ltd	36,100,790	22,070,137
121	Zon Ron Sweater Ltd.	21,559,473	62,714,264
Total Trade Receivable		1,145,703,372	1,504,181,725
Less: Provision for Doubtful Debts		-	-
Total Receivable Considered as Good		1,145,703,372	1,504,181,725
B. Other Receivable			
1	Office Rent Receivable- Faster Worldwide Logistics	227,248	227,248
2	Office Rent Receivable- Fency	2,799,373	1,708,321
3	Office Rent Receivable- Hyacinth Fabrics	-	285,000
4	Office Rent Receivable- John Won Chemical Ind. Ltd	70,500	-
5	Office Rent Receivable- Liming (BD) Ltd	18,355	114,747
6	Office Rent Receivable- Shepherd Jeans Ltd.	818,214	531,477
7	Office Rent Receivable- Shovo Shaikot Textiles Ltd.	-	142,500
8	Office Rent Receivable- STBL	613,984	153,496
9	Tax Receivable - Faster Worldwide Logistics	15,456	15,456
10	Tax Receivable- Liming (BD) Ltd	103,681	99,657
11	Tax Receivable- Noize Jeans	26,910	26,910
12	Tax Receivable- STBL	18,786	18,786
13	Tax Receivable- Taiwan Food	74,870	80,912
14	M/s Sikder & Sone	2,650,000	-
15	Utilities Receivable	2,071,356	1,465,630
16	Accrued Interest on FDR - Receivable	823,752	274,616
Total Other Receivable		10,332,485	5,144,756
Grand Total (A+B)"		1,156,035,857	1,509,326,481



SHEPHERD INDUSTRIES PLC
Schedule of Advance, Deposit & Prepayments
as on 30 June 2024

Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
A)	ADVANCES:		
1	Advance Tax Paid	32,161,994	46,888,025
2	Abdul Kader	14,000	38,000
3	Aminul Islam	10,000	10,000
4	Liakot Hossain	5,171	6,141
5	Md. Ferddows Rabbani	10,000	10,000
6	Md. Reshad Khan	131,100	416,100
7	Moklasur Rahman	300,000	557,234
8	Md Saifur Rahman	40,000	-
9	Mohammad Rashel Miah	70,000	-
10	Motaleb Hossain	5,000	-
11	Shirajul Islam	115,202	28,202
12	Electromch Automation Service Ltd	247,270	247,270
13	Israil Talukder	109,744	-
14	Alu Bazar Traders	71,163	-
15	Asia Pacific General Insurnace Co.Ltd.	31,170	-
16	Banglalink Digital Communications Ltd	173	-
17	Codeware Ltd.	4,752	-
18	F R Trade Enterprise	1,068,000	-
19	Global Brand Private Limited	32,980	-
20	ISN Printing & Packaging	1,620	-
21	Knowlage Sharing Consultancy	1,000,000	-
22	Maisha Tyre & Battery	26,467	-
23	Modina Carrying Center	20,000	-
24	M/S Kotha Enterprise	296,900	-
25	Navana Toyota Service Center Ltd (Uttara)	23,062	-
26	Nazia Books & Stationery	1,641	-
27	New Gulshan Computers	10,360	-
28	The National Carrier	355,872	1,022,972
29	Triple "S" Yarn Winding	258,498	-
30	Pre-Paid Insurance	4,832,157	1,570,861
31	S S Lubricants	-	14,157
32	Victori Bangla	64,060	50,480
33	Hong Lian Industries Ltd.	101,643	-
	Sub Total:	41,419,999	50,859,442
B)	DEPOSITS:		
1	Anser and VDP	185,532	185,532
2	Bank Guarantee Margin	3,191,889	3,191,889
3	L/C Margin- Southeast	6,510,849	6,510,849
4	PDB (Bhaluka)	1,043,500	1,043,500
5	RAK Security and Services (Pvt) Ltd.	30,000	30,000
6	Security Deposit- CDBL	500,000	500,000
7	Security Deposit- DESCO	144,000	144,000
8	Titas Gas T&D Co. Ltd.	15,587,980	15,587,980
	Sub Total:	27,193,750	27,193,750
	Grand Total:	68,613,749	78,053,192



SHEPHERD INDUSTRIES PLC
Calculation of Deferred Tax
For the year ended 30 June 2024

Particulars	Amount in Taka	
	01 July 2023 to 30 June 2024	01 July 2022 to 30 June 2023
A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:		
Cost:		
Carrying amount:		
Property , Plant and Equipment	646,761,327	664,761,545
Intangible Assets	-	-
Provision for Doubtful Debt	-	-
Provision for gratuity	(75,638,160)	(66,723,508)
	<u>571,123,167</u>	<u>598,038,037</u>
Tax base:		
Property , Plant and Equipment	397,167,790	383,856,587
Intangible Assets	495	660
Provision for Doubtful Debt	-	-
Provision for gratuity	-	-
	<u>397,168,285</u>	<u>383,857,247</u>
Taxable /(Deductible) temporary difference	<u>173,954,882</u>	<u>214,180,790</u>
Income Tax rate	15.00%	15.00%
Deferred Tax Liabilities/(Assets) at the end of the year/period	<u>26,093,232</u>	<u>32,127,119</u>
Closing Deferred Tax Liabilities/(Assets)	26,093,232	32,127,119
Opening Deferred Tax Liabilities/(Assets)	(32,127,119)	(43,414,936)
D.Tax (income) / expenses recognized in profit and loss and other comprehensive income	<u>(6,033,887)</u>	<u>(11,287,817)</u>
B. D.Tax (income) / expenses recognized in Revaluation Reserve:		
Revaluation:		
Carrying Amount:		
Land and Land Development	547,605,914	547,605,914
Building	39,535,134	43,941,303
	<u>587,141,048</u>	<u>591,547,217</u>
Tax base:		
Land and Land Development	-	-
Building	-	-
	<u>-</u>	<u>-</u>
Taxable /(Deductible) temporary difference	<u>587,141,048</u>	<u>591,547,217</u>
Tax rate	15.00%	15.00%
Deferred tax liability end of the year/period	<u>88,071,157</u>	<u>88,732,083</u>
Closing Deferred Tax Liabilities/(Assets)	88,071,157	88,732,083
Opening Deferred Tax Liabilities/(Assets)	88,732,083	89,464,438
D.Tax (income) / expenses recognized in Revaluation Reserve:	<u>(660,926)</u>	<u>(732,355)</u>
C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)	<u>114,164,389</u>	<u>120,859,202</u>



SHEPHERD INDUSTRIES PLC
Schedule of Trade & Other Payables
as on 30 June 2024

Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
A: Accounts Payables for Trade			
1	Al-Razi Chemical Complex Ltd (Import)	1,086,143	946,000
2	AMJ Singapore PTE Ltd	38,261,204	
3	Ben Tech Chemicals Co. Ltd.	17,841,128	
4	CHANG HENG INDUSTRIAL CO., LTD		9,905,480
5	Cheng Chih Transcend Enterprise Corporation	74,466,205	4,785,900
6	Devika Fibres PVT. Ltd	8,034,667	
7	First International Ltd. Taiwan	11,593,500	
8	Flow Cheical (HK) Ltd (Goangzhou Bewin Chemical Technology Co; Ltd)	2,429,325	2,520,338
9	Foshan Shunde Aolaimei Fine Chemicals Co.Ltd	8,028,720	
10	GDJD Exports	5,172,690	
11	Gracess International Co., Ltd	6,501,706	
12	GUANGZHOU BEWIN CHEMICAL	3,008,115	
13	GUANGZHOU GREEN WILL TECHNOLOGY	3,001,920	
14	GUANGZHOU LINGHANG IMPORT AND EXT TRADING CO., LTD.	3,717,000	
15	Hwa Tai Industries Co. Ltd.	29,882,910	14,196,450
16	Jiangsu GTIG ESEN Co. Ltd	25,092,265	
17	Khan Enterprise (Import)		8,600,000
18	Kimia International Pte Ltd	2,771,820	
19	Kung Keng Textile (BD) Ltd.	7,670,000	
20	Le Merite Exports Ltd.		5,473,728
21	PSY EXPORTS & INDUSTRIES		3,831,300
22	PT. Elegant Textiles Industry	13,344,506	
23	Qingdao Tianya Chemical Co., Ltd		1,770,525
24	Samuda Chemicals		279,500
25	Siam Acrylic Co. Ltd		21,478,500
26	Sky Rich Co., Ltd.		147,402,182
27	Transfer International Group (Hong Kong) Limited	4,856,880	
28	United Chemical (Import)		907,500
29	Xiaohui Vinhphuc Textile Co., Ltd	13,879,632	
30	Bismillah Engineering Workshop	352,640	483,690
31	Bismillah Paper Cone & Tube	2,178,537	1,887,675
32	Chittagong Stock Exchange Ltd.	540,000	-
33	Continental Spinning Mills Ltd	34,875	-
34	Dhaka Stock Exchange Ltd.	540,000	-
35	Dysin International Ltd	181,509	181,509
36	Everfirst Technology Ltd.	419,533	877,906
37	Everway Yarn Dyeing Ltd	1,697,280	-
38	G Q Industries Ltd.	866,633	1,476,690
39	Green Will Ltd.	2,921,543	2,079,971
40	Khan Enterprise	10,531,325	3,468,504
41	Liming (Bangladesh) Ltd	120,000	-
42	Lucy Enterprise	1,455	-
43	M/S Anis Traders	111,720	111,720
44	M/S Jafar Traders	1,364,789	1,344,865
45	Nabila Enterprise	10,725	125,476
46	Setu Enterprise Ltd	3,160,772	5,061,940
47	Shepherd Fancy	261,041	-
48	SJM Enterprise	492,500	1,024,788
49	Unique Cement Industries Limited.	189,766	189,766
50	United Chemical	1,680,881	719,133
Sub Total		308,297,858	241,131,036



Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
B: Accounts Payables for others			
1	786 Technology	16,000	16,000
2	ABS Colour & Wind	139,618	83,555
3	ABS Power Engineering	-	10,000
4	Akter Corporation	196,483	118,708
5	Al Hera Design & Printers	-	9,312
6	Al- Noor Scientific Co.	22,397	14,831
7	Artistic Properties Ltd	5,700,000	5,700,000
8	Alo Bitan	49,567	49,567
9	Alu Bazar Traders	-	433,934
10	Amber IT Limited	3,000	3,000
11	A M Enterprise	16,539	-
12	Apollo High General Trading	202,536	358,900
13	ARG Trading Corporation	78,085	-
14	Aristocrat Window Blinds	-	38,000
15	Asian Enterprise	-	32,495
16	Asia Pacific General Insurnace Co.Ltd.	-	22,909
17	Auto Electrics	33,060	159,140
18	Automation Eng. & Controls Ltd	55,290	66,732
19	Auto Tech	153,853	120,262
20	Bagerhat International	-	25,219
21	Banglalink Digital Communications Ltd	-	27,990
22	Bangla Trac Ltd.	65,992	1,086,301
23	Bashundhara Paper Mills Ltd.	95,448	-
24	Bengal Scale	14,550	-
25	Bhaluka Paper House	9,351	-
26	Bhuiyan Sewing	237,160	100,220
27	Bismillah Enterprise	-	76,874
28	B K Hardware and Tools	-	27,936
29	Central Depository Bangladesh Limited (CDBL)	95,400	-
30	Codeware Ltd.	-	14,752
31	Crystal Trading	80,790	80,790
32	Dexterous Engineering	203,846	-
33	Eastern Motors Ltd	5,828	5,828
34	F R Trade Enterprise	-	626,900
35	Global Brand Private Limited	-	31,719
36	Hi Speed Energy (BD) Ltd	20,899	47,089
37	HRG Environmental Engineering Ltd	36,821	143,366
38	Hyacinth Fabrics Mills Ltd	300,000	300,000
39	Insurance Payable Employees	1,200,000	400,000
40	I.R. Rubber Industries	28,770	38,364
41	ISN Printing & Packaging	-	10,602
42	Israil Talukder	-	97,666
43	IT Vista	21,688	46,569
44	Janani Automobiles	5,828	5,828
45	Janata Hardware Store	190,662	90,695
46	Joy Enterprise	461,338	713,044
47	K.S. Enterprise (C&F)	148,561	-
48	Legal Professional	370,400	375,000
49	Lube House	15,684	15,684
50	Maa Bearing & Machinerics	70,829	78,153
51	Maas Enterprise	321,570	1,094,060
52	Mahfel Huq & Co.	18,000	18,000
53	Maisha Tyre & Battery	-	123,098
54	Mark Trade International	91,679	391,680
55	M. B. Associates	813,830	-
56	Milnars Pumps Ltd.	810	810
57	ML Industries Co. Ltd	2,461,750	-



Sl.	Particulars	Amount in Taka	
		30.06.2024	30.06.2023
58	Mohammadullah & Associates	-	25,200
59	M/S Afsar Trading Corporation	-	16,684
60	M/S. Al-Amin Traders	356,780	42,500
61	M/s Alam Store	4,365	-
62	M/S Aman Hardware Store	90,387	25,053
63	M/S Emon Enterprise	-	362,780
64	M/S Israfil Engineering Workshop	15,132	-
65	M/S Maa Colour House	51,752	199,399
66	M/S Maa Stationery	-	38,047
67	M/S Rahman Traders	-	21,243
68	M/s S.N. Enterprise	5,387,620	2,910,000
69	M/S. Yasin Traders	-	35,890
70	Munshigonj Automobiles	-	14,000
71	Munshigonj Auto Mobiles	-	500
72	Navana CNG Ltd	6,026	6,026
73	Navana Toyota Service Center Ltd (Uttara)	-	70,720
74	Nazia Books & Stationery	-	18,810
75	New Gulshan Computers	-	3,298
76	New Star Communication	-	159,888
77	Nitol Motors Ltd	91,053	12,577
78	Octopass Scientific Co.	39,128	63,927
79	Others Company	85,580	-
80	Overseas Marketing Corporation (Pvt) Ltd.	555	555
81	Power World Engineering	41,710	209,272
82	Prime Gas Services	500,000	500,000
83	Prisma Technologies Ltd	17,529	17,529
84	Property Development Ltd.	30,400	12,160
85	Puma Machineries & Accessories	-	34,920
86	Puma Technology Ltd	142,330	694,491
87	Quality Auto Service Center	98,810	29,732
88	Rowshan Bearing House	266,343	204,612
89	Satcom IT Limited	10,990	-
90	Shajahan Steel	-	175,000
91	Sharif Bearing & Machineries	99,408	260,759
92	S.M New Asia Paper Cone Ltd	-	98,940
93	SQ Wire & Cables Co. Ltd	-	376,456
94	S. S Engineering	15,200	-
95	S S Lubricants	156,139	-
96	S. T Enterprise	1,193,343	-
97	Tanzit Twiest	1,666,435	624,101
98	Taqwa Printing Lab	-	19,200
99	The Moon Engineering Works	-	106,700
100	Triple "S" Yarn Winding	-	99,829
101	Uttara Kallan Samaty	17,000	-
102	Vai Mending Work	403,078	220,389
103	Wako International	230,860	-
Sub Total		25,071,865	21,042,768
Grand Total (A+B)		333,369,723	262,173,804



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

SL NO	WARRANT NO	BO ID	NAME	NET AMT
1	2100027	160555006262817	SHEPHERD IND.LTD(IPO SUSPENSE)	1,490.05
2	2100028	120183000664492	MR. OSMAN	128.57
3	2100029	120183000813283	BADAL MIAH	128.57
4	2100030	120183000844356	MR. ROMIJ UDDIN	128.57
5	2100031	120183000900176	MOSLIMA	128.57
6	2100032	120183000928910	MOHAMMAD IQBAL	128.57
7	2100033	120283001243768	ZAKIR HOSSAIN	128.57
8	2100034	120283001243774	ZAKIR HOSSAIN	128.57
9	2100035	120283001355388	NURUL ISLAM	128.57
10	2100036	120283001388257	NURUL ISLAM	128.57
11	2100037	120283001388825	MOHAMMED ROBIUL AWAL	128.57
12	2100038	120283005799581	KAMAL	128.57
13	2100039	120283006142710	ABDUL HALIM	128.57
14	2100040	120295004551303	SEKANDAR ALI	128.57
15	2100041	120295004551304	MOHAMMAD SALIM	128.57
16	2100042	120301006614571	FAHMIDA NAZNEEN	123.04
17	2100043	120357003523828	MUHAMMAD RAQIBUL ISLAM	5.74
18	2100044	120357004831823	ABDUL KARIM	128.57
19	2100045	120376002500938	KHAN SHAB	4.25
20	2100046	120425006143690	MOHAMMAD SUMON	128.57
21	2100047	120425006242546	KAMAL HOSSION	128.57
22	2100048	120425006242582	MOHAMMED HABIBUR RAHMAN	128.57
23	2100049	120457000810482	MD ZIAUL HAQUE	128.57
24	2100050	120457000810484	MD MOZAFFAR HOSSAIN	128.57
25	2100051	120457004457634	SAROWAR ALAM	128.57
26	2100052	120469002227437	SAYED MOHAMMAD NURUL ALAM	1,275.00
27	2100054	120151001441605	MD. YOUSUB HOSSAIN TALUKDER	277.53
28	2100055	120152004444216	SHOFIQL HAIDER	1,912.50
29	2100056	120157001726788	SANJIT KUMAR SAHA	170.00
30	2100057	120158001899874	MD.MOFIJUL ISLAM	1,105.00
31	2100058	120158003744354	MD.AZIM MOLLA	128.57
32	2100059	120158003906843	MD. SHAHINUR RAHMAN	98.82
33	2100060	120170004606595	MD.LUTFOR RAHMAN	128.57
34	2100061	120184001105768	AKLIMA KHANOM	359.98
35	2100062	120198003660051	BINA RANI SAHA	2.34
36	2100063	120203003855163	MST. NASIMA HOSSAIN	871.25
37	2100064	120215002673865	LT.COL.RETD MD. ATIQR RAHMAN	7,862.50
38	2100065	120235003418728	MD. ASHRAFUL ALAM BHUIYAN	212.50
39	2100066	120235004076747	MD. SAHABUR ALAM	128.57
40	2100067	120235004286642	LUBNA ISLAM	0.22
41	2100068	120255004643000	AROBINDU PAUL	510.00
42	2100069	120304004028992	HIMADRI GHOSE	31.88
43	2100070	120315004371253	MEHERUN NESSA	34.00
44	2100071	120315004918218	REPON	29.75
45	2100072	120315004918554	JASHIM HOSSAIN JOY	27.63
46	2100073	120315004918558	JASHIM HOSSAIN JOY	28.69
47	2100074	120315004925948	ABU SAYED	46.75
48	2100075	120321000931575	MD. TOUFIQL ALAM	128.57
49	2100076	120368001839184	MOHAMMED SOLAIMAN	478.13
50	2100077	120368001839185	MOHAMMED SOLAIMAN	265.63
51	2100078	120375001987902	MRS PARUL AKTER PANNA	61.63
52	2100079	120388002219431	MD. AKTER HOSSAIN	195.50
53	2100080	120388004645511	MD. MOKTER HOSSAIN	100.52
54	2100081	120397004867003	AB JOLIL BAIYA	128.57
55	2100082	120450001509056	MAHBUBUR RAHMAN	4,253.83
56	2100084	46400	EC SECURITIES LTD	11.69
57	2100085	53200	ICB LOCAL OFFICE	428.41
58	2100086	53400	ICB BARISAL BRANCH	1,898.69



SL NO	WARRANT NO	BO ID	NAME	NET AMT
59	2100087	53600	ICB CHITTAGONG BRANCH	140.26
60	2100088	54100	PLFS INVESTMENTS LIMITED	0.22
61	2100089	55400	TRUST BANK INVESTMENT LIMITED	202.09
62	2100090	120242003883027	BILLAL HOSSAIN	2.34
63	2100091	120322006260112	MD MASUDUR RAHMAN	89.89
64	2100092	120184006260762	MD MAHFUZ	223.13
65	2100093	120190001516262	HUMAYUN KABIR	58.44
66	2100094	120201003107474	SETARA BEGUM	128.57
67	2100095	120198006381979	NAJMUL HUDA WARECY	212.50
68	2100096	120315002701264	FATEMA AKTER	30.82
69	2100097	120315003041776	MEHERUN NESSA	30.82
70	2100098	120315004371250	MD ARIFUZZAMAN	35.07
71	2100099	120315004371252	FATEMA AKTER	34.00
72	2100100	120315004371254	RESHMA AKTHER	34.00
73	2100101	120315004371255	RESHMA AKTHER	34.00
74	2100102	120315004371259	KHUSHI AKTER	31.88
75	2100103	120315004371260	KHUSHI AKTER	34.00
76	2100104	120315004371261	ALIZA	31.88
77	2100105	120315004371262	ALIZA	36.13
78	2100106	120315004929426	SHAWKAT HOSSAIN	8.50
79	2100107	120315004933332	SHAWKAT HOSSAIN	12.75
80	2100108	120315005143637	NAHIDA AKTER	12.75
81	2100109	120315005143640	NAHIDA AKTER	53.13
82	2100110	120379002670807	JANNAT ARA NOWAB	170.00
83	2100112	120215005138109	ABEDA SULTANA	108.38
84	2100113	120414004553135	M A MANNAN	584.38
85	2100114	120222000024115	MRS ZAKIA SULTANA	318.75
86	2100115	120412001946780	FERDOUS ARA SHIBLI	2.13
87	2100116	120412001955928	NOORJAHAN BEGUM	42.50
88	2100117	120412001959978	FERDOUS ARA SHIBLI	2.13
89	2100118	120412001959979	NOORJAHAN BEGUM	67.58
90	2100119	120261000323319	MOHD ZAHID HOSSAIN	3.40
91	2100120	120397005452654	MD MONIR HOSSAIN	128.57
92	2100121	130186001330559	MITU KUMAR DEY	1,636.25
93	2100122	120272007390696	MD RUBEL FAKIR	2.13
94	2100123	120365006887699	MD ABDUR RAQUIB KHAN	1,080.00
95	2100124	120380003739369	MD SHAMEEM AHSAN	164.27
96	2100125	120194006102057	MD JUEL KHAN	8.29
97	2100126	120286000777029	GAZI MD DANIEL	697.50
98	2100127	120405002808761	MD JAHIRUL ISLAM	212.50
99	2100128	120154003094802	MD FARDAUS	36.13
100	2100129	120383002053052	TANVIR HOSSAIN	43.99
101	2100130	120300006011161	MD EMAMUL HOQUE	1.07
102	2100131	120300006011177	MST FATEMA BEGUM	0.64
103	2100132	120300004252971	MD MASIUR RAHMAN BHUIYAN	257.13
104	2100133	120189004697592	OHIDUL	75.44
105	2100134	120276005425435	ENGR M M HASAN	0.22
106	2100135	120300005327700	MD ALAMGIR HOSSAIN	12.75
107	2100136	120434001653938	ABDULLA AL SHAFI	1,062.50
108	2100137	120306001743434	MD AL MAMUN	5,036.25
109	2100138	120306001743437	MD AL MAMUN	1,806.25
110	2100139	120520006855061	MST MAHAMUDA BEGUM	30,330.13
111	2100140	120315005969075	MD NAZRUL ISLAM	8.50
112	2100141	120315005969079	MR MD NAZRUL ISLAM	8.50
113	2100142	120431003519386	MD KHURRAM AZAD	403.75
114	2100143	120468003905222	MD IBRAHIM	99.45
115	2100144	120449006900708	KAZI MOKARAM HOSSAIN	0.23
116	2100145	120469002317703	DR MAHFUZA KHANAM	1,806.25
117	2100146	120194001655074	MD SHAHEEN IQBAL	247.50
118	2100147	120298001280993	RUBABA RAHMAN	381.44
119	2100148	120305003924594	MD MAHFUZUR RAHMAN BHUIYAN	616.25
120	2100149	120169006474334	A S M MANIRUL ISLAM	112.50
121	2100150	120311003964842	MIR MOHIUDDIN	149.60



SL NO	WARRANT NO	BO ID	NAME	NET AMT
122	2100151	120311003964846	MIR MOHIUDDIN	70.13
123	2100152	120311003964851	MIR AFTAB UDDIN	149.60
124	2100153	120501004009709	MD BAHAR UDDIN PATOAY	10.63
125	2100154	120151002247116	NAZIA HAQUE	212.50
126	2100155	120221006824871	MD SELIM	2,250.00
127	2100156	120280002962639	TUSHAR AHMED	21.68
128	2100157	120450005184604	MOHAMMAD ABDUL GANI	4.68
129	2100158	120159002474458	MD MOHI UDDIN	2.34
130	2100159	120198002922897	SHAHINA AKHTER	128.57
131	2100160	120405002068221	MD DELWAR HOSSAIN	124.32
132	2100161	120304001736330	ANWARA ANU	128.57
133	2100162	120272004227493	SUMAYA CHOWDHURY	53.13
134	2100163	120182003643262	MD KAMRUL HASAN	385.05
135	2100164	120424002803760	MOHAMMAD NURUL AMIN	128.57
136	2100165	120315004664748	MD AL IMRAN	30.82
137	2100166	120315004664749	MD AL IMRAN	30.82
138	2100167	120190004050353	MD NESARUDDIN	7.87
139	2100168	120196006793739	JOYNUL ABEDIN	1.70
140	2100169	120368004463005	AFIA SULTANA	47.18
141	2100170	120397003436887	KAMAL HOSSAIN	57.38
142	2100171	120182003497472	RATAN CHANDRA BARMAN	12.12
143	2100172	160188003397709	MD ROWSHAN ALI	128.57
144	2100173	120170002784857	MD SUJAN MIA	128.57
145	2100174	120315002914116	ZAKIA BEGUM	4.68
146	2100175	120386005004801	MD ABDUL HALIM CHY	99.45
147	2100176	120225004510818	SHARMINA ALAM	1,385.50
148	2100177	160555004749947	MOHAMMAD ZULKER NAIM	4,275.00
149	2100178	120237002491200	HALIMA KHATUN	128.57
150	2100179	120423004521806	AVIJIT KUMAR BISWAS	212.50
151	2100180	120182005082662	MUSTAFA KAMAL YOUSUF	637.50
152	2100181	120381002155504	MOHAMMAD YOUSUF	3,113.13
153	2100182	120388003223707	MD ABDUS SATTAR	46.75
154	2100183	120388003271149	MD KAJAL	250.75
155	2100184	120388003274603	OMAR FARUQ	42.50
156	2100185	120388003274604	MD CIDDEK	74.38
157	2100186	120305005464382	MST MINARA BEGUM	128.57
158	2100187	120159005254429	MST ROKEYA KHATUN	233.75
159	2100188	120288006160751	MD DURUL HODA	116.88
160	2100189	120195001640597	AKTRUZZMAN SARKER	42.50
161	2100190	120237003768566	MD AMZAD HOSSAIN MOLLA	128.57
162	2100191	120181005608077	MAHABUB ALAM	128.57
163	2100192	120355001546523	NASIMA KHANAM	155.77
164	2100193	120350005629795	TASLIMA BEGUM	260.32
165	2100194	120160000454379	MD ZULQUR NAIN KHABBAB CHY	25.72
166	2100195	120247002383376	MISS ISHRAT JAHAN NIHAR	128.57
167	2100196	120321001314360	RANU BEGUM	120.28
168	2100197	120159005815631	MST HABIBA ZAHAN	2.34
169	2100198	120169004549979	MD BILLAL HOSSAIN	2.55
170	2100199	120182003699767	MD MASUM BILLAL BHUIYAN	0.23
171	2100200	120476004947749	MOS KHADIJA AKTHER SHIULY	102.00
172	2100201	120241001649029	MOHD ALAM SARDER	0.43
173	2100203	120196006706960	MOMINUR RAHMAN	0.22
174	2100204	120315004925949	MD MOSHIUR RAHMAN	27.63
175	2100205	120315004929059	MD MOSHIUR RAHMAN	8.50
176	2100206	120315004929332	MD ROBIUL ALAM	8.50
177	2100207	120315004929337	MD ROBIUL ALAM	80.75
178	2100208	120321002861533	MD ABU BAKKAR SIDDIQUE	128.57
179	2100209	120158004974564	MD PALASH HOSSAIN SARKAR	303.88
180	2100210	120283005826663	MAZBOH UDDIN	0.43
181	2100211	120224006145483	MD TAREKER RAHAMAN	2.55
182	2100212	120330003410864	MOHAMMAD NURUL ISLAM	42.50
183	2100213	120330003734904	MOHAMMAD NURUL ISLAM	34.43
184	2100214	120195001911521	MD SAIFUDDIN AHMED	128.57



SL NO	WARRANT NO	BO ID	NAME	NET AMT
185	2100215	120397002504292	MAKBUL HOSSAIN	237.37
186	2100216	120285001245046	SYEDA SAYELA ASMA	23.38
187	2100217	160555005058313	MD SHAHAZUL ISALAM	5,737.50
188	2100218	120170006217623	JAHANGIR ALAM	123.89
189	2100219	120314002347702	SYED AKHTER HAMID	113.27
190	2100220	120383001430792	MD AHSAN ULLAH	65.45
191	2100221	120355001698303	MD MAZEDUL ISLAM	21.25
192	2100222	120302000964843	MISS JAMILA AKTER PINU	128.57
193	2100223	120272004227492	JOBYEDA KHANOM	218.88
194	2100224	120189005058824	MD AKTARRUZZAMAN	31.88
195	2100225	120241002639172	A JALIL	117.94
196	2100226	120318001234784	MD SHAHIDUL ISLAM MOLLIK	38.47
197	2100227	120315001047965	MD SUMON	308.13
198	2100228	120409000776937	MD ABUL KALAM AZAD	21.25
199	2100229	120407003285890	SHAHEEN AKTER	128.57
200	2100230	120355002085522	MD KAPTAN HOSSAIN	562.50
201	2100231	120367005122136	PROBEER CHANDRA BARAL	308.55
202	2100232	120362004705246	JBCML N0009	0.22
203	2100233	120415002897018	ABDUL HAMID	51.43
204	2100234	160188003459459	MOHD MOMINUR RAHMAN	128.57
205	2100235	120191000048783	MD SOFIQUL ISLAM	0.22
206	2100236	120609001044376	MD MUSTAFIZUR RAHMAN	280.50
207	2100237	120306005861440	MD TAREQ	128.57
208	2100238	120285000804819	MD FAYJUR RAHMAN	106.25
209	2100239	160188003316752	MD DIDARUL ALAM DABIR	212.50
210	2100240	160188002882838	MD HABIBUR RAHMAN	212.50
211	2100241	120163002102386	BIZ POINTS LTD	200.00
212	2100242	120202003503424	MR SANATON SARKER	136.13
213	2100243	120423001934698	SUBIR SAHA	106.25
214	2100244	120314001840135	MD AHSANOUL HABIB SHADI	1,870.00
215	2100245	120315000684824	MD JASHIM UDDIN	128.57
216	2100246	120158003719914	MD ABUL KALAM	233.75
217	2100247	120182006481853	MARJAHAN BEGUM	123.25
218	2100248	120353007019313	TANVIRUL ISLAM	1,062.50
219	2100250	120241002858377	MD NURUL ALAM CHOWDHURY	123.89
220	2100251	120178001499835	MD RAFIQUL ISLAM CHOWDHURY	48,223.69
221	2100252	120405003394089	ANTARA SAHA	425.00
222	2100253	120361003321920	MAMUN IQBAL KHAN	17.43
223	2100254	120417001932891	MD ABDULLAH AL NOMAN	128.57
224	2100255	120263003092117	SAHEDA AKTER	257.13
225	2100256	120159000653684	MD YOUNUS	2.55
226	2100257	120404003040407	SK SHAMIM AHMED	12.33
227	2100258	120312001230799	MD SOLAYMAN	0.64
228	2100259	120189001520859	MD JAHANGIR ALAM	23.38
229	2100260	120301002246632	MD BODRUZZAMAN	25.50
230	2100261	120301002246653	MST SELINA BEGUM	21.25
231	2100262	120355006281455	BAHAR UDDIN	318.75
232	2100263	120326007441130	MD SAZZAT HOSSAIN	3,081.25
233	2100264	120183007222456	MD SIFATUR RAHMAN	23.38
234	2100265	120432004544844	LIZA AKTER	21.25
235	2100266	120314005390292	ESRAT JAHAN ESHITA	106.25
236	2100267	120314005390293	ESRAT JAHAN ESHITA	499.38
237	2100268	120478007394211	MD ABDUL MOZID KHAN	5,312.50
238	2100269	120443006825054	MOHAMMAD RAYHAN	2.25
239	2100270	120395003534724	SUBRATA PAUL	116.88
240	2100271	120595006815367	GULAM AULEA	2,868.75
241	2100272	120158004004684	A K M AZIZUL HOQUE	1.07
242	2100273	120315002701274	ARJU BEGUM	30.82
243	2100274	120315004371281	ARJU BEGUM	35.07
244	2100275	120260002082110	ABU JAFAR MD RAKIB HASAN	10.63
245	2100276	120290003347565	MD KAMAL UDDIN	25.72
246	2100277	120214000001400	SHAH ALAM BABU	257.13
247	2100278	120158000856871	MD FARUQ GAZI	467.50



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
248	2100279	120295001712883	ARMAN ALAM	77.14
249	2100280	120224006213161	MD HASAN	2.55
250	2100281	120403006271239	JAVED AHMED	233.75
251	2100283	120306004134858	DR MD MAMUNUR RASHID	67.50
252	2100284	120265001401040	MD SAIFUL HOQUE	0.22
253	2100285	120295005585900	MST ALOW	128.57
254	2100286	120160001587237	MOHAMMED ASAD ULLAH	157.50
255	2100287	120215000047322	MR SYED FAKHRUL ALAM	91.80
256	2100288	120284005620690	REGIA BEGUM	425.00
257	2100289	120284005620772	MARUF HOSSAIN	425.00
258	2100290	120388003931144	MD MANIRUZZAMAN BHIUN	229.50
259	2100291	120202000678748	SABITA RANI BHOWMIK	128.57
260	2100293	120315004371249	MD ARIFUZZAMAN	35.07
261	2100294	120487003859935	MD. ALAUDDIN	116.88
Total				171,175

SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2021-22
As on 30 June 2024

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
1	2200020	120183000844356	MR. ROMIJ UDDIN	527.00
2	2200021	120183000928910	MOHAMMAD IQBAL	527.00
3	2200022	120295004551303	SEKANDAR ALI	527.00
4	2200023	120295004551304	MOHAMMAD SALIM	527.00
5	2200024	120357003523828	MUHAMMAD RAQIBUL ISLAM	22.95
6	2200025	120425006143690	MOHAMMAD SUMON	527.00
7	2200026	120425006242546	KAMAL HOSSION	527.00
8	2200027	120425006242582	MOHAMMED HABIBUR RAHMAN	527.00
9	2200028	120457000810482	MD ZIAUL HAQUE	527.00
10	2200029	120457000810484	MD MOZAFFAR HOSSAIN	527.00
11	2200030	120457004457634	SAROWAR ALAM	527.00
12	2200032	120151001441605	MD. YOUSUB HOSSAIN TALUKDER	1,137.30
13	2200033	120157001726788	SANJIT KUMAR SAHA	697.00
14	2200034	120158003744354	MD.AZIM MOLLA	527.00
15	2200035	120184001105768	AKLIMA KHANOM	1,475.60
16	2200036	120190004491370	DR. MAHFUZ ARA BEGUM	1,211.25
17	2200037	120198003660051	BINA RANI SAHA	9.35
18	2200038	120203003855163	MST. NASIMA HOSSAIN	3,571.70
19	2200039	120235003418728	MD. ASHRAFUL ALAM BHUIYAN	871.25
20	2200040	120235004076747	MD. SAHABUR ALAM	527.00
21	2200041	120235004286642	LUBNA ISLAM	0.85
22	2200042	120304004028992	HIMADRI GHOSE	87.55
23	2200043	120314004595160	SHAHANA BEGUM	403.75
24	2200044	120315004371253	MEHERUN NESSA	139.40
25	2200045	120315004918218	REPON	121.55
26	2200046	120315004918554	JASHIM HOSSAIN JOY	113.05
27	2200047	120315004918558	JASHIM HOSSAIN JOY	117.30
28	2200048	120315004925948	ABU SAYED	191.25
29	2200049	120352002078433	FERDUSUR RAHMAN	680.00
30	2200050	120375001987902	MRS PARUL AKTER PANNA	252.45
31	2200051	120388004645511	MD. MOKTER HOSSAIN	411.40
32	2200052	120450001509056	MAHBUBUR RAHMAN	14,450.00
33	2200053	120567004074079	MD. ALIUL ISLAM	2,975.00
34	2200054	53200	ICB LOCAL OFFICE	9,243.75
35	2200056	55400	TRUST BANK INVESTMENT LIMITED	827.90
36	2200058	120240002170994	MD JAHANGIR ALAM	2,700.00
37	2200059	120242003883027	BILLAL HOSSAIN	9.35
38	2200060	120322006260112	MD MASUDUR RAHMAN	368.05



SL NO	WARRANT NO	BO ID	NAME	NET AMT
39	2200061	120184006260762	MD MAHFUZ	914.60
40	2200062	120158000896798	MATIUR RAHMAN	425.00
41	2200063	120190001516262	HUMAYUN KABIR	228.65
42	2200064	120201003107474	SETARA BEGUM	527.00
43	2200065	120315002701264	FATEMA AKTER	125.80
44	2200066	120315003041776	MEHERUN NESSA	125.80
45	2200067	120315004371249	MD ARIFUZZAMAN	143.65
46	2200068	120315004371250	MD ARIFUZZAMAN	143.65
47	2200069	120315004371252	FATEMA AKTER	139.40
48	2200070	120315004371254	RESHMA AKTHER	139.40
49	2200071	120315004371255	RESHMA AKTHER	139.40
50	2200072	120315004371259	KHUSHI AKTER	130.05
51	2200073	120315004371260	KHUSHI AKTER	139.40
52	2200074	120315004371261	ALIZA	130.05
53	2200075	120315004371262	ALIZA	147.90
54	2200076	120315004929426	SHAWKAT HOSSAIN	34.85
55	2200077	120315004933332	SHAWKAT HOSSAIN	51.85
56	2200078	120315005143637	NAHIDA AKTER	51.85
57	2200079	120315005143640	NAHIDA AKTER	217.60
58	2200080	120276000858648	SHARIF UDDIN AHMED	850.00
59	2200081	120237001655456	ROSEMERY SULTANA	1,246.50
60	2200083	120314000736759	ABDUL MANNAN	90.95
61	2200084	120215005138109	ABEDA SULTANA	443.70
62	2200085	120414004553135	M A MANNAN	2,395.30
63	2200086	120222000024115	MRS ZAKIA SULTANA	1,275.00
64	2200087	120412001946780	FERDOUS ARA SHIBLI	8.50
65	2200088	120412001955928	NOORJAHAN BEGUM	174.25
66	2200089	120412001959978	FERDOUS ARA SHIBLI	8.50
67	2200090	120412001959979	NOORJAHAN BEGUM	276.25
68	2200091	120261000323319	MOHD ZAHID HOSSAIN	13.60
69	2200092	130186001330559	MITU KUMAR DEY	6,708.20
70	2200093	120272007390696	MD RUBEL FAKIR	8.50
71	2200094	120380003739369	MD SHAMEEM AHSAN	616.25
72	2200095	120194006102057	MD JUEL KHAN	33.15
73	2200096	120255002808761	MD JAHIRUL ISLAM	871.25
74	2200097	120154003094802	MD FARDAUS	147.90
75	2200098	120383002053052	TANVIR HOSSAIN	180.20
76	2200099	120300006011161	MD EMAMUL HOQUE	4.25
77	2200100	120300006011177	MST FATEMA BEGUM	2.55
78	2200101	120300004252971	MD MASIUR RAHMAN BHUIYAN	1,054.00
79	2200102	120300005327700	MD ALAMGIR HOSSAIN	51.85
80	2200103	120306001743434	MD AL MAMUN	20,648.20
81	2200104	120306001743437	MD AL MAMUN	7,405.20
82	2200105	120315005969075	MD NAZRUL ISLAM	34.85
83	2200106	120315005969079	MR MD NAZRUL ISLAM	34.85
84	2200107	120431003519386	MD KHURRAM AZAD	1,654.95
85	2200108	120468003905222	MD IBRAHIM	407.15
86	2200109	120468003906535	MD YUNUS MIAH	499.80
87	2200110	120194001655074	MD SHAHEEN IQBAL	1,014.30
88	2200111	120298001280993	RUBABA RAHMAN	1,549.55
89	2200112	120305003924594	MD MAHFUZUR RAHMAN BHUIYAN	2,526.20
90	2200114	120379001601727	SANGRAM KUMAR MOHAJAN	5,978.05
91	2200115	120311003964842	MIR MOHIUDDIN	612.85
92	2200116	120311003964846	MIR MOHIUDDIN	287.30
93	2200117	120311003964851	MIR AFTAB UDDIN	612.85
94	2200118	120332001970532	DR MD SAIDUR RAHMAN	871.25
95	2200119	120280002962639	TUSHAR AHMED	88.40
96	2200120	120355003357635	MD ABDUL MUNAYEM	4,250.00
97	2200121	120159002474458	MD MOHI UDDIN	9.35
98	2200122	120198002922897	SHAHINA AKHTER	527.00
99	2200123	120405002068221	MD DEL WAR HOSSAIN	509.15
100	2200124	120196007353295	REHANA AKTER PRAMI	556.75
101	2200125	120304001736330	ANWARA ANU	527.00



SL NO	WARRANT NO	BO ID	NAME	NET AMT
102	2200126	120173006525701	MD ABDUL AZIZ	144.50
103	2200127	120424002803760	MOHAMMAD NURUL AMIN	527.00
104	2200128	120315004664748	MD AL IMRAN	125.80
105	2200129	120315004664749	MD AL IMRAN	125.80
106	2200130	120190004050353	MD NESARUDDIN	31.45
107	2200131	120497005906041	ROJINA AKTER	1,785.00
108	2200132	120497005906066	HARUNUR RASHID	1,785.00
109	2200133	120497005906068	MD JAMAL UDDIN	1,785.00
110	2200134	120497005906069	NASRIN AKTER	1,785.00
111	2200135	120497005906797	HARUNUR RASHID	1,785.00
112	2200136	120497005906798	MD JAMAL UDDIN	1,785.00
113	2200137	120497005906799	NASRIN AKTER	1,785.00
114	2200138	120497005907184	ROJINA AKTER	1,785.00
115	2200139	120497005937419	MANSUR ISLAM ASIF	1,785.00
116	2200140	120497005937420	MUJIBUR RAHAMAN	1,785.00
117	2200141	120497005937447	MUJIBUR RAHAMAN	1,700.00
118	2200142	120497005957397	MANSUR ISLAM ASIF	1,785.00
119	2200143	120497006336212	MD BADIUL ALAM	1,785.00
120	2200144	120497006336390	MD BODIUL ALAM	1,785.00
121	2200145	120368004463005	AFIA SULTANA	192.95
122	2200146	120397003436887	KAMAL HOSSAIN	196.35
123	2200148	120182003497472	RATAN CHANDRA BARMAN	20.40
124	2200149	120284005495093	JAKIR	504.05
125	2200150	120170003278343	ASIT KUMAR DAS	4,390.25
126	2200151	160188003397709	MD ROWSHAN ALI	527.00
127	2200153	120315002914116	ZAKIA BEGUM	18.70
128	2200154	120173005033817	MARJANA	850.00
129	2200156	120173003630670	ISHFAQ HOSSAIN CHOWDHURY	85.00
130	2200157	120237002491200	HALIMA KHATUN	527.00
131	2200158	120423004521806	AVIJIT KUMAR BISWAS	871.25
132	2200159	120381002155504	MOHAMMAD YOUSUF	12,763.60
133	2200160	120159005254429	MST ROKEYA KHATUN	957.95
134	2200161	120288006160751	MD DURUL HODA	478.55
135	2200162	120237003768566	MD AMZAD HOSSAIN MOLLA	527.00
136	2200163	120178000839446	HAJEE ABU TAHER	522.75
137	2200164	120355001546523	NASIMA KHANAM	638.35
138	2200165	120350005629795	TASLIMA BEGUM	474.30
139	2200166	120160000454379	MD ZULQUR NAIN KHABBAB CHY	105.40
140	2200167	120247002383376	MISS ISHRAT JAHAN NIHAR	527.00
141	2200168	120321001314360	RANU BEGUM	493.00
142	2200169	120476004947749	MOS KHADIJA AKTHER SHIULY	418.20
143	2200170	120241001649029	MOHD ALAM SARDER	1.70
144	2200171	120295004891956	MD RASEL	3,400.00
145	2200172	120315004925949	MD MOSHIUR RAHMAN	113.05
146	2200173	120315004929059	MD MOSHIUR RAHMAN	34.85
147	2200174	120315004929332	MD ROBIUL ALAM	34.85
148	2200175	120315004929337	MD ROBIUL ALAM	330.65
149	2200176	120158004974564	MD PALASH HOSSAIN SARKAR	1,245.25
150	2200177	120283005826663	MAZBOH UDDIN	1.70
151	2200178	120330003734904	MOHAMMAD NURUL ISLAM	126.65
152	2200179	120195001911521	MD SAIFUDDIN AHMED	527.00
153	2200180	120397002504292	MAKBUL HOSSAIN	972.40
154	2200181	160555005058313	MD SHAHAZUL ISALAM	25,500.00
155	2200182	120218005632325	BIPASHA SAMAD	1,551.25
156	2200183	120388002907557	MOHAMMAD ABDUL QUDDUS	1,683.00
157	2200184	120170006217623	JAHANGIR ALAM	507.45
158	2200185	120414005690462	FAZLIMA KHATUN	1,774.80
159	2200186	120355006440301	ABDUL QUAYUM	86.70
160	2200187	120302000964843	MISS JAMILA AKTER PINU	527.00
161	2200188	120304003513642	MD RUHUL AMIN	871.25
162	2200189	120497004327264	NAZMIN SULTANA	1,020.00
163	2200190	120189005058824	MD AKTARRUZZAMAN	2.55
164	2200191	120241002639172	A JALIL	453.05



SL NO	WARRANT NO	BO ID	NAME	NET AMT
165	2200192	120409000776937	MD ABUL KALAM AZAD	86.70
166	2200193	120407003285890	SHAHEEN AKTER	527.00
167	2200194	120424004848270	HOSNE ARA	38.25
168	2200195	120424004848385	MR USHAN AHMED	71.40
169	2200196	120409003951873	MOHAMMAD FAISAL AHMED	8,500.00
170	2200197	120367005122136	PROBEER CHANDRA BARAL	1,264.80
171	2200198	120362004705246	JBCML N0009	0.85
172	2200199	120497006807845	MD AYUB ALI	340.00
173	2200200	120357005878248	TAHMINA ISLAM	850.00
174	2200201	120357005878249	TAHMINA ISLAM	850.00
175	2200202	120357005878250	SALMA TABASSUM	850.00
176	2200203	120357005878251	SALAM TABASSUM	850.00
177	2200204	120357005878252	MST NAZNIN NAHAR	850.00
178	2200205	120357005881541	MST NAZNIN NAHAR	850.00
179	2200206	160188003459459	MOHD MOMINUR RAHMAN	527.00
180	2200207	120609001044376	MD MUSTAFIZUR RAHMAN	871.25
181	2200208	120173007100780	MAJADA RAHMAN	664.70
182	2200209	120164002759772	MD TARIQUR RAHMAN	1,423.75
183	2200210	120158000754036	HASINA ABEDIN	263.50
184	2200211	120285000607721	MR MD AL MAMUN	2,550.00
185	2200212	120185000240050	SYED MACKSUSUL ALAM	1,232.50
186	2200213	120158000155736	MD ABUL HOSSAIN	527.00
187	2200215	160188002882838	MD HABIBUR RAHMAN	871.25
188	2200216	120163002102386	BIZ POINTS LTD	820.00
189	2200217	120202003503424	MR SANATON SARKER	558.00
190	2200218	120423001934698	SUBIR SAHA	435.20
191	2200219	120314001840135	MD AHSANOUL HABIB SHADI	7,667.00
192	2200220	120314005851548	MD RAFIQR RAHMAN	425.00
193	2200221	120315000684824	MD JASHIM UDDIN	527.00
194	2200222	120359003201087	PRODIP KUMAR PAUL	1,275.00
195	2200223	120355001816157	BIDYUT KANTI TALUKDER	105.40
196	2200224	120497007231047	MD ALA UDDIN	7,225.00
197	2200225	120196007517712	MD ESHAK	799.00
198	2200226	120185000861685	TARAWATH FATHEMA CHOWDHURY	680.00
199	2200227	120185001104079	NISATH NAJIB CHOWDHURY	680.00
200	2200228	120158007481453	RAHUL BHATTACHARJEE	340.00
201	2200229	120241002858377	MD NURUL ALAM CHOWDHURY	504.05
202	2200230	120185001241522	MAHFUJUR REZA CHOWDHURY	680.00
203	2200231	120185006000819	MUZIBUR REZA CHOWDHURY	680.00
204	2200232	120368000009938	MAMUNUR RASHED SHAHIN	1,700.00
205	2200233	160507003394089	ANTARA SAHA	1,742.50
206	2200234	120214002577793	MD KAMRUZZAMAN BAKUL	1,700.00
207	2200235	120185001024598	SHAJIDA BEGUM CHOWDHURY	977.50
208	2200236	120185001970777	SHABEEN SADIKA	680.00
209	2200237	120185001970779	SHABEEN SADIKA	680.00
210	2200238	120355004595510	ASHRAFUL ALAM CHOWDHURY	447.10
211	2200239	120185001024599	SABIHA CHOWDHURY	680.00
212	2200240	120185001096591	MAHJABIN CHOWDHURY	977.50
213	2200241	120185001241534	HUMAYRA RASHID CHOWDHURY	680.00
214	2200242	120185001279739	HUMAYUN RASHID CHOWDHURY	680.00
215	2200243	120185001416141	HELAL AHMED CHOWDHURY	680.00
216	2200244	120185001416142	JAKIR HUSSAIN	680.00
217	2200245	120185001416143	IFFATH ARA CHOWDHURY	680.00
218	2200246	120185001416144	SALMA CHOWDHURY	680.00
219	2200247	120185001537918	SUAIM HAMID CHOWDHURY	680.00
220	2200248	120361003321920	MAMUN IQBAL KHAN	71.40
221	2200249	120476007275712	MD ABDUL HOQUE	1,615.00
222	2200250	120417001932891	MD ABDULLAH AL NOMAN	527.00
223	2200251	120263003092117	SAHEDA AKTER	1,054.00
224	2200252	120159000653684	MD YOUNUS	5.10
225	2200253	120404003040407	SK SHAMIM AHMED	50.15
226	2200254	120336007548038	DABYSISH PAUL	850.00
227	2200255	120212001230799	MD SOLAYMAN	2.55



SL NO	WARRANT NO	BO ID	NAME	NET AMT
228	2200256	120183007222456	MD SIFATUR RAHMAN	95.20
229	2200257	120355004612368	TOWSIF CHOWDHURY	918.00
230	2200258	120431004514296	MD SHABOJ	2,550.00
231	2200259	120314005390292	ESRAT JAHAN ESHITA	435.20
232	2200260	120478007394211	MD ABDUL MOZID KHAN	34,000.00
233	2200261	120255006510392	LUTHFA BEGUM CHOUDHURY	4,617.20
234	2200262	120158001324972	MD KHALILUR RAHMAN	12.75
235	2200263	120265007035654	MD ESTIAQUE HOSSAIN	4,050.00
236	2200264	120158002117424	MAMTAZ BEGUM	2,601.00
237	2200265	120326007207660	MOSAMMAT REHANA AKTER	28.05
238	2200266	120315002701274	ARJU BEGUM	125.80
239	2200267	120315004371281	ARJU BEGUM	143.65
240	2200268	120260002082110	ABU JAFAR MD RAKIB HASAN	43.35
241	2200269	120194001536636	MD NURUR RAHMAN PATWARY	170.00
242	2200270	120202000007781	SHEIKH FARZANA NAHID	53.55
243	2200271	120477005722805	BILKISH KHANAM POPPY	1,232.50
244	2200272	120290003347565	MD KAMAL UDDIN	105.40
245	2200273	120214000001400	SHAH ALAM BABU	1,054.00
246	2200274	120274001836123	MOUSUMI BARUA	632.40
247	2200275	120158000856871	MD FARUQ GAZI	4,250.00
248	2200276	120295001712883	ARMAN ALAM	316.20
249	2200277	120403006271239	JAVED AHMED	957.95
250	2200278	120368004488246	MD KHOKON MIAH	2,550.00
251	2200279	120306004134858	DR MD MAMUNUR RASHID	701.10
252	2200280	120262000203297	MD HARUN AR RASHID	3,583.80
253	2200281	120160001587237	MOHAMMED ASAD ULLAH	645.30
254	2200282	120284005620690	REGIA BEGUM	1,742.50
255	2200283	120284005620772	MARUF HOSSAIN	1,742.50
256	2200285	120249007493661	TASLIMA MIAH	1,178.95
257	2200286	120249007493667	MD MINTO	826.20
258	2200287	120249007493675	MD MINTO	719.95
259	2200288	120249007493683	MD LITON ALI	719.95
260	2200289	120249007493690	MD LITON ALI	719.95
261	2200290	120249007493698	PARIMAL CHANDRO SHIL	719.95
262	2200291	120249007493705	PARIMUL CHANDRA SHIL	719.95
263	2200292	120249007493715	SUNDOR ALI	719.95
264	2200293	120249007493726	SUMDOR ALI	709.75
265	2200294	120249007493731	MST MORIOM BEGUM	709.75
266	2200295	120249007493743	MST MARIOM BEGUM	709.75
267	2200296	120249007493749	KHOKAN CHANDRA DAS	709.75
268	2200297	120249007493754	KHOKAN CHANDRA DAS	709.75
269	2200298	120249007493761	HUMAYUN KABIR MREDA	709.75
270	2200299	120249007493766	HUMAYUN KABIR MREDA	757.35
271	2200300	120249007493772	MD EDLAS ALI	709.75
272	2200301	120249007493778	MD EDLAS ALI	709.75
273	2200302	120249007493783	MR PANNU	709.75
274	2200303	120249007493787	MR PANNO	709.75
275	2200304	120249007493790	MST MINA BEGUM	709.75
276	2200305	120249007493814	MST MRNA BEGUM	709.75
277	2200306	120249007493831	MD ABDUL BAREK	709.75
278	2200307	120249007493835	MD ABDUL BAREK	709.75
279	2200308	120249007493841	MD SHAHIN KHA	709.75
280	2200309	120249007493844	MD SHAHIN KHA	709.75
281	2200310	120249007498629	MD PARBEZ	699.55
282	2200311	120249007498634	MD PARBEZ	699.55
283	2200312	120249007498638	AKIR HUSSAIN	699.55
284	2200313	120249007498645	AKIR HUSSAIN	699.55
285	2200314	120249007498654	MD OMAR FARUQUE	699.55
286	2200315	120249007498661	MD OMAR FARUQUE	731.85
287	2200316	120249007498670	NUR IZAZ	699.55
288	2200317	120249007498681	NUR IZAZ	699.55
289	2200318	120249007498690	MD RAKIBUL GAZI	699.55
290	2200319	120249007498705	MD RAKIBUL HASAN GAZI	699.55



SL NO	WARRANT NO	BO ID	NAME	NET AMT
291	2200320	120249007498711	MD SHAKIL	719.10
292	2200321	120249007498715	MD SHAKIL	719.10
293	2200322	120249007498719	MD HASANUZZAMAN	696.15
294	2200323	120249007498727	MD HASANUZZAMAN	699.55
295	2200324	120249007498730	SHAMIM AHMED	699.55
296	2200325	120249007498736	SHAMIM AHMED	666.40
297	2200326	120249007498828	MD RAKIBUL ISLAM	666.40
298	2200327	120249007498836	MD RAKIBUL ISLAM	696.15
299	2200328	120249007498867	MD YOUSUF MOLLA	696.15
300	2200329	120249007498873	MD YOUSUF MOLLA	993.65
301	2200330	120249007498884	MOHAMMAD IRFAN	665.55
302	2200331	120249007498891	MOHAMMAD IRFAN	666.40
303	2200332	120249007498901	MD AL AMIN MIA	665.55
304	2200333	120249007498909	MD AL AMIN MIA	682.55
305	2200334	120249007498920	MD RAJULUR RASHID TAREK	665.55
306	2200335	120249007498931	MD RAJULUR RASHID TAREK	665.55
307	2200336	120249007498943	MAHAMUDUL HASAN RAKIN	665.55
308	2200337	120249007498951	MAHAMUDUL HASAN RAKIB	665.55
309	2200338	120249007498983	JAKIR HOSSAIN RIDOY	664.70
310	2200339	120249007498997	JAKIR HOSSAIN RIDOY	682.55
311	2200340	120249007499018	MD SUJON MEAN	693.60
312	2200341	120249007499027	MD SUJON MEAN	692.75
313	2200342	120249007499037	MD ZAKIR HOSSAIN	692.75
314	2200343	120249007499051	MD ZAKIR HOSSAIN	692.75
315	2200344	120249007499061	SAJUBUR RAHMAN	692.75
316	2200345	120249007499075	SAJIBUR RAHMAN	692.75
317	2200346	120249007499084	SHUVO KHAN	692.75
318	2200347	120249007499096	SHUVO KHAN	697.85
319	2200348	120249007499110	ABDULLAH MD TAHER	697.85
320	2200349	120249007499124	ABDULLAH MD TAHER	697.85
321	2200350	120249007499134	RAKIB UDDIN	697.85
322	2200351	120249007499186	RAKIB UDDIN	697.85
323	2200352	120249007499199	NUR KARIM	697.85
324	2200353	120249007499237	NUR KARIM	692.75
325	2200354	120249007499248	HUSSAIN AHAMMAD	692.75
326	2200355	120249007499268	HUSSAIN AHAMMAD	697.85
327	2200356	120249007499279	RIMON AHMED	697.85
328	2200357	120249007499288	RIMON AHMED	692.75
329	2200358	120249007499791	JHARNA RANI DAS	692.75
330	2200359	120249007499800	JHARNA RANI DAS	697.85
332	2200361	120249007499817	LILPI AKTER	697.00
333	2200362	120249007499825	HABIBUR MOLLA	692.75
334	2200363	120249007499830	HABIBUR MOLLA	712.30
335	2200364	120249007499841	MD SHIDUL ISLAM SHEKH	709.75
336	2200365	120249007499852	MD SHIDUL ISLAM SHEKH	709.75
337	2200366	120249007499858	REHENA AKTER	709.75
338	2200367	120249007499862	REHENA AKTER	692.75
339	2200368	120249007499874	MD MOHIDUL ISLAM	750.55
340	2200369	120249007499880	MD MOHIDUL ISLAM	750.55
341	2200370	120249007499894	CHAMPA BEGUM	750.55
342	2200371	120249007499903	CHAMPA BEGUM	750.55
343	2200372	120249007499910	MD ABDUL MOJID	692.75
344	2200373	120249007499919	MD ABDUL MAJID	692.75
345	2200374	120249007499926	SALIM DAWAN	709.75
Total				412,330
Dividend Payable 2022-2023				27,821,273
Grand Total				28,404,778



