

# **SHEPHERD INDUSTRIES PLC**

Auditor's Report and Financial Statements

For the year ended 30 June 2025

**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 2025*

## **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 2025 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 2025, 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 BDT 7,474,257 to a separate bank account within the 10 days of declaration and does not pay off the annual or final dividend BDT 7,474,257 within 30 days of approval.

Subsequently, the management of the company paid dividend for an amount of BDT 6,193,319 out of total declared dividend of BDT 7,474,257 within the reporting period and the TDS balance of dividend remain unpaid as on the reporting date 30 June 2025 is BDT 1,280,938. Further, the company paid the TDS on dividend of BDT 1,280,938 after the reporting period 30 June 2025.

2. An amount of BDT 4,623,347 was 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 30 June 2023. Despite recording this allocation, Shepherd Industries PLC has not made the required payment to the WPPF within the stipulated nine months, and as of 30 June 2025, this payment remains outstanding, contrary to the requirements of the 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><b>Revenue</b></p> <p>Revenue is the most financially significant item in the statement of profit and loss and other comprehensive income. As at 30 June 2025, the company has reported total revenue of BDT 2,286,512,514 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 22 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 22 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"> <li>• Obtained an understanding of the various revenue streams and nature of sales contracts entered into by the company.</li> <li>• Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations.</li> <li>• 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.</li> <li>• Evaluated the design of internal controls relating to identification of performance obligations and determining timing of revenue recognition.</li> </ul>



Key Audit Matters	How our audit addressed the key audit matters
	<ul style="list-style-type: none"> <li>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.</li> </ul> <p>Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</p>
<b>Inventory</b>	
<p>The company had inventory of BDT 1,845,160,680 at 30 June 2025, 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"> <li>Evaluating the design and implementation of key inventory controls operating across the company, including those at a sample of, factory production house, warehouse;</li> <li>Evaluating internal controls to monitor or keep track of inventory movement;</li> <li>Attending inventory count on 30 June 2025 and reconciling the count results to the inventory listings to test the completeness of data;</li> <li>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;</li> <li>Reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year;</li> <li>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;</li> <li>Evaluating the correctness of the batch wise costing of final products;</li> <li>evaluating the correctness of the valuation of raw materials and packing material as per weighted average method;</li> <li>Reviewing the calculation of standard labor hours and their regular comparison with actual labor hours of production; and</li> <li>Reviewing the process of valuing Work-in-progress.</li> </ul>
<b>Carrying value (CV) of Property, Plant and Equipment</b>	
<p>Property, plant and equipment (PPE) was recognized at carrying value aggregating to BDT 1,491,933,669 representing over 32.80% of total assets of the company as on 30 June 2025.</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 exist warranting their impairment review.</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"> <li>Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation.</li> <li>Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment.</li> </ul>



<b>Key Audit Matters</b>	<b>How our audit addressed the key audit matters</b>
See note no. 4 to the financial statements.	<ul style="list-style-type: none"> <li>• 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.</li> <li>• Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.</li> </ul>
<b>Bank Loan</b>	
<p>In the financial statements the company reported short term bank loans of BDT 1,517,875,667 as on 30 June 2025. 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"> <li>• Inspecting relevant board minutes in support of bank loans sanctioned and reported during the year in the financial statements.</li> <li>• Testing the existence of outstanding balances with confirmation letter issued against the said loans by the company.</li> <li>• Recalculating and testing accuracy and completeness of finance costs recognized during the year with loan statements provided by banks.</li> <li>• Assessing the adequacy and appropriateness of disclosures made by the company for the loans availed in accordance with relevant IFRS.</li> </ul>
<b>Measurement of deferred tax Liability</b>	
<p>Company reported net deferred tax liability totaling BDT 108,349,073 as at 30 June 2025.</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. 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 : *S. F. Ahmed Aco.*

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

DVC Number : 2510280471AS931657  
 Date : 28 October 2025



**SHEPHERD INDUSTRIES PLC**

**Statement of Financial Position**

**As on 30 June 2025**

	Notes	Amount in Taka	
		30-Jun-2025	30-Jun-2024
<b>ASSETS</b>			
<b>Non-Current Assets</b>		<b>1,491,933,669</b>	<b>1,559,912,870</b>
Property, Plant & Equipment	4	1,491,933,669	1,559,912,870
Capital Work-in-Progress	5	-	-
<b>Current Assets</b>		<b>3,056,926,602</b>	<b>3,133,088,243</b>
Inventories	6	1,845,160,680	1,861,903,625
Trade and Other Receivables	7	1,040,904,181	1,156,035,857
Investment in FDR	8	-	36,275,712
Advance, Deposit and Prepayments	9	127,767,485	68,613,749
Cash and Cash Equivalents	10	43,094,256	10,259,300
		<b>4,548,860,271</b>	<b>4,693,001,113</b>
<b>EQUITY AND LIABILITIES</b>			
<b>Shareholders' Equity</b>		<b>2,065,057,085</b>	<b>2,065,368,306</b>
Share Capital	11	1,540,464,730	1,540,464,730
Revaluation Reserve	12	505,955,361	509,315,847
Retained Earnings	13	18,636,994	15,587,729
<b>Non-Current Liabilities</b>		<b>108,349,073</b>	<b>114,164,389</b>
Deferred Tax Liabilities	14	108,349,073	114,164,389
<b>Current Liabilities</b>		<b>2,375,454,113</b>	<b>2,513,468,418</b>
Loan from Shareholders'	15	23,144,861	23,144,861
Current a/c with Related Entity	16	38,107,984	121,287,976
Trade and Other Payables	17	494,444,447	333,369,723
Workers Profit Participation Fund (WPPF)	18	5,903,588	4,623,347
Short Term Bank Loan	19	1,517,875,677	1,792,052,770
Unclaimed Dividend	20.1	378,330	583,505
Dividend Payable	20.2	10,006,232	27,821,273
Liabilities for Expenses and Provisions	21	285,592,994	210,584,963
		<b>4,548,860,271</b>	<b>4,693,001,113</b>
<b>Net Asset Value (NAV) Per Share</b>	31	<b>13.41</b>	<b>13.41</b>

*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 2025

  
Md. Enamul Haque Choudhury, FCA  
Senior Partner  
S. F. Ahmed & Co.  
Chartered Accountants  
DVC No.: 2510280471AS931657

**SHEPHERD INDUSTRIES PLC**  
**Statement of Profit or Loss and Other Comprehensive Income**  
**For the year ended 30 June 2025**

	Notes	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Revenue	22	2,286,512,514	2,106,084,679
Less: Cost of Sales	23	(1,970,888,954)	(1,973,069,478)
<b>Gross Profit</b>		<b>315,623,560</b>	<b>133,015,201</b>
<b>Less: Operating Expenses</b>		<b>(77,621,023)</b>	<b>(81,027,307)</b>
Selling and Distribution Expenses	26	(13,651,779)	(14,358,635)
Administrative Expenses	27	(63,969,244)	(66,668,672)
<b>Profit from Operation</b>		<b>238,002,537</b>	<b>51,987,894</b>
Foreign Currency Gain/(Loss)	24	15,030,914	(36,881,914)
Other Income	25	18,969,878	19,953,159
Financial Expenses	28	(245,118,275)	(245,999,913)
<b>Net Profit/ (Loss) Before Tax and WPPF</b>		<b>26,885,054</b>	<b>(210,940,774)</b>
Workers Profit Participation Fund (WPPF)		(1,280,241)	-
<b>Net Profit/ (Loss) Before Tax</b>		<b>25,604,813</b>	<b>(210,940,774)</b>
<b>Income Tax Expense:</b>		<b>(19,034,804)</b>	<b>(22,077,924)</b>
Current Tax	29	(24,257,093)	(28,111,811)
Deferred Tax Income/(Expenses)	Annex-E	5,222,289	6,033,887
<b>Net Profit/ (Loss) after Tax for the year</b>		<b>6,570,009</b>	<b>(233,018,698)</b>
<b>Earnings Per Share (EPS)</b>	30	<b>0.04</b>	<b>(1.51)</b>

*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 2025

  
Md. Enamul Haque Choudhury, FCA  
Senior Partner  
S. F. Ahmed & Co.  
Chartered Accountants  
DVC No.: 2510280471AS931657

**SHEPHERD INDUSTRIES PLC**  
**Statement of Changes in Equity**  
**For the year ended 30 June 2025**

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2024	1,540,464,730	509,315,847	15,587,729	2,065,368,306
Less: Cash Dividend	-	-	(7,474,257)	(7,474,257)
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(3,953,513)	3,953,513	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	593,027	-	593,027
Add: Net Profit/(Loss) for the year	-	-	6,570,009	6,570,009
<b>Closing balance on 30 June 2025</b>	<b>1,540,464,730</b>	<b>505,955,361</b>	<b>18,636,994</b>	<b>2,065,057,085</b>

**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)
<b>Closing balance on 30 June 2024</b>	<b>1,540,464,730</b>	<b>509,315,847</b>	<b>15,587,729</b>	<b>2,065,368,306</b>

  
Chief Financial Officer

  
Company Secretary

  
Director


  
Managing Director

  
Chairman

*Signed in terms of our report of even date annexed.*



Dated, Dhaka;  
28 October 2025

  
Md. Enamul Haque Choudhury, FCA  
Senior Partner  
S. F. Ahmed & Co.  
Chartered Accountants  
DVC No.: 2510280471AS931657

**SHEPHERD INDUSTRIES PLC**  
**Statement of Cash Flows**  
**For the year ended 30 June 2025**

	Notes	Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
<b>A. Cash Flows from Operating Activities</b>			
Received from Customers and Others	32	2,465,168,794	2,567,375,998
Payment to Creditors, Suppliers, Employees and Others	33	(1,814,262,454)	(2,020,208,697)
<b>Cash Inflow/(Outflow) from Operation</b>		<b>650,906,340</b>	<b>547,167,301</b>
Income Tax Paid	34	(25,987,234)	(30,084,757)
Financial Expenses		(245,118,275)	(245,999,913)
<b>Net cash used in Operating Activities</b>	36	<b>379,800,831</b>	<b>271,082,631</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant and Equipment		(111,845)	2,983,534
Investment on FDR		36,275,712	4,823,945
<b>Net cash used in Investing Activities</b>		<b>36,163,867</b>	<b>7,807,479</b>
<b>C. Cash Flow from Financing Activities</b>			
Current a/c with Related Entity		(83,179,992)	45,298,595
Short Term Loan Received/(Paid)-Net		(274,521,348)	(334,886,399)
Dividend Paid		(25,494,473)	(18,573,237)
<b>Net cash used in by Financing Activities</b>		<b>(383,195,813)</b>	<b>(308,161,041)</b>
<b>D. Net Increase/(Decrease) in cash and Cash Equivalent</b>		<b>32,768,885</b>	<b>(29,270,931)</b>
<b>E. Cash &amp; Cash Equivalent at beginning at the period</b>		<b>10,259,300</b>	<b>39,472,811</b>
<b>F. Unrealized Foreign Exchange Gain/(Loss)</b>		<b>66,071</b>	<b>57,420</b>
<b>G. Cash &amp; Cash Equivalent at the end of the period</b>		<b>43,094,256</b>	<b>10,259,300</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	35	<b>2.47</b>	<b>1.76</b>

*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 2025

*S. F. Ahmed & Co.*  
Md. Enamul Haque Choudhury, FCA  
Senior Partner  
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**SHEPHERD INDUSTRIES PLC**  
**Notes to the Financial Statements**  
**As at and for the period ended 30 June 2025**

**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 2025;
- Statement of Profit or Loss and other Comprehensive Income for the period ended 30 June 2025;
- Statement of Change in Equity for the period ended 30 June 2025;
- Statement of Cash Flows for the period ended 30 June 2025; and
- Accounting Policies and explanatory notes to the Financial Statements for the period ended 30 June 2025.

**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

## **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 2024 to 30 June 2025.

## **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.





## 2.15 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 - ৪৫-২৮/কস-২/আস/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 BDT 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 BDT 31,91,889 as bank guarantee margin.

## 2.32 Intangible Assets

In Compliance with the requirements of IAS, 38 Intangible Assets.

The following terms are used in this Standard with the meanings specified:

Amortization is the systematic allocation of the depreciable amount of an intangible asset over its useful life.

An asset is a resource:

- (a) controlled by an entity as a result as past events; and
- (b) From which future economic benefits are expected to flow to the entity.

Intangible assets are being written off @20% on straight line method.

## 2.33 Financial Instrument

A financial instrument in any contract that gives rise to financial assets and a financial liability or equity instrument of another entity.



**Financial assets:**

Financial assets of the company include cash and cash equivalents, Trade and other receivables and equity instrument of another entity. The company initially recognized receivable on the date they are originated. All other financial assets are recognized initially on the date at which the company becomes a party to the contractual provision of the transaction. The company derecognizes a financial asset when, and only when the contractual rights or probabilities of receiving the cash flows on the financial assets in a transaction in which substantially all the risk and rewards of ownership of the financial assets are transferred.

**Financial liability:**

Financial liabilities are recognized initially on the transaction date at which the company becomes a party to the contractual provisions of the liability. The company derecognizes the financial liabilities when its contractual obligations are discharged or cancelled or expired or no more exist. Financial liabilities includes payable for expense, liability for capital expenditure and other current liabilities.

**2.34 Related Party Disclosures**

The Company in normal course of business carried out a number of transactions with directors/entities that fall within the definition of related party as contained in International Accounting Standard (IAS) 24: Related Party Disclosures. The disclosure relating to related parties have been shown in note # 38.2.

**2.35 Investment Property**

For Investment Property, the company follows fair value model as subsequent measurement. A gain or loss arising from a change in the fair value of investment property is recognized in Statement of Profit or loss for the year in which it arises.

**3. Risk exposure****3.1 Interest rate risk**

Interest rate risk is the risk that Company faces due to unfavorable movements in the interest rates. Changes in the government's monetary policy, along with increased demand for loans/ investments tend to increase the interest rates. Such rises in interest rates mostly affect companies having floating rate loans or companies investing in debt securities.

**Management perception**

The Company maintains low debt/ equity ratio and accordingly, adverse impact of interest rate fluctuation is insignificant. Considering the global economy and inflection of overseas financing, financial institutions in Bangladesh reducing lending rate creating an opportunity for saving in financial cost.

**3.2 Exchange rate risk**

Exchange rate risk occurs due to changes in exchange rates. As the Company imports materials and equipment from abroad and also earns revenue in foreign currency, unfavorable volatility or currency fluctuation may affect the profitability of the Company. If exchange rate increases against local currency, opportunity arises for generating more profit.

**Management perception**

The company purchase raw materials and sells finished product mostly in US\$ currency and the transaction would settle within very short period. Therefore, volatility of exchange rate will have no impact on profitability of the Company.

**3.3 Industry risks**

Industry risk refers to the risk of increased competition from foreign and domestic sources leading to lower prices, revenues, profit margin, and market share which could have an adverse impact on the business, financial condition and results of operation.



### **Management perception**

Management is optimistic about growth opportunity in textile sector in Bangladesh. Furthermore there is untapped international market.

### **3.4 Market risks**

Market risk refers to the risk of adverse market conditions affecting the sales and profitability of the company. Mostly, the risk arises from falling demand for the product or service which would harm the performance of the company. On the other hand, strong marketing and brand management would help the company increase their customer base.

### **Management perception**

Management is fully aware of the market risk and act accordingly. Market for textile products in Bangladesh is growing at an exponential rate. Moreover the company has a strong marketing and brand management to increase the customer base and customer loyalty.

### **3.5 Operational risks**

Non-availabilities of materials/equipment/services may affect the smooth operational activities of The Company. On the other hand, the equipment may face operational and mechanical failures due to natural disasters, terrorist attacks, unforeseen events, lack of supervision and negligence, leading to severe accidents and losses.

### **Management perception**

The company perceives that allocation of its resources properly can reduce this risk factor to great extent. The Company hedges such risks and also takes preventive measures therefore.

### **3.6 Liquidity risk**

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

### **Management perception**

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



	Amount in Taka	
	30-Jun-2025	30-Jun-2024
<b>4 Property, Plant &amp; Equipment</b>		
<b>A. Cost</b>		
Opening balance	2,620,759,155	2,595,033,297
Add: Addition during the Period	111,845	55,479,527
Less: Disposal made during the Period	-	(29,753,669)
	<b>2,620,871,000</b>	<b>2,620,759,155</b>
<b>B. Accumulated Depreciation</b>		
Opening balance	1,060,846,285	1,012,760,984
Add: Addition during the Period	68,091,046	73,592,702
Less: Adjustments made during the period	-	(25,507,401)
Accumulated Depreciation	<b>1,128,937,331</b>	<b>1,060,846,285</b>
<b>Written Down Value (A - B)</b>	<b>1,491,933,669</b>	<b>1,559,912,870</b>

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

<b>5 Capital Work-in-Progress</b>		
Opening Balance	-	54,216,793
Plant & Machineries	-	106,735
	-	<b>54,323,528</b>
Less: Transfer to Property, Plant & Equipments	-	54,323,528
	-	-

<b>6 Inventories</b>		
Raw Materials	1,459,845,551	1,473,700,731
Dyes & Chemical	225,549,587	249,923,135
Work-in-Process	49,614,528	15,975,605
Finished Goods	95,888,919	109,480,752
Packing Materials	2,223,686	3,288,208
Stores & Spares	12,038,409	9,535,194
	<b>1,845,160,680</b>	<b>1,861,903,625</b>

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

<b>7 Trade and other Receivables</b>		
Opening Balance	1,145,703,372	1,504,181,725
Sales	2,286,512,514	2,106,084,679
Proceeds Received during the year	(2,440,959,933)	(2,552,610,568)
	<b>991,255,953</b>	<b>1,057,655,836</b>
Foreign Exchange Gain/(Loss)	44,554,726	88,047,536
<b>Accounts Receivable</b>	<b>1,035,810,679</b>	<b>1,145,703,372</b>
Other Receivable	5,093,502	10,332,485
	<b>1,040,904,181</b>	<b>1,156,035,857</b>

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	642,036,578	1,079,727,730
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security	178,116	6,007,258
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	398,689,487	70,300,869
vi) The maximum amount of receivable due by any director or other officer of the company	-	-
	<b>1,040,904,181</b>	<b>1,156,035,857</b>



Amount in Taka	
30-Jun-2025	30-Jun-2024

The aging of trade and other receivables is as follows:

Ageing Schedule	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	277,173,818	781,044	277,954,862	443,646,134
Three to Six Months	503,685,656	401,506	504,087,162	533,147,270
More than Six Months	254,951,205	3,910,952	258,862,157	179,242,453
	<b>1,035,810,679</b>	<b>5,093,502</b>	<b>1,040,904,181</b>	<b>1,156,035,857</b>

#### 8 Investment

This has been arrived as under;  
Investment in FDR

-	36,275,712
-	<b>36,275,712</b>

#### 9 Advance, Deposits and Prepayments

The Break-up of the Amount is given below:

Advances (Note -9.1)	62,164,094	41,419,999
Deposits	65,603,391	27,193,750
	<b>127,767,485</b>	<b>68,613,749</b>

#### 9.1 Advances

Advance Income Tax (Note -9.2)  
Other Advance

53,754,453	32,161,994
8,409,641	9,258,005
<b>62,164,094</b>	<b>41,419,999</b>

#### 9.2 Advance Income Tax

Opening Balance	32,161,994	46,888,025
<b>Addition during the year:</b>	<b>21,592,459</b>	<b>26,249,580</b>
TDS on Export	20,907,913	24,890,483
AIT - Car	596,000	588,000
TDS - FDR	32,338	430,570
Import	-	126,931
Advanced tax Office rent & others	56,208	213,596
<b>Less: Adjusted with provision</b>	<b>-</b>	<b>(40,975,611)</b>
<b>Closing Balance</b>	<b>53,754,453</b>	<b>32,161,994</b>

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	268,583	116,435
Cash at Banks (Note -10.1)	42,825,673	10,142,865
	<b>43,094,256</b>	<b>10,259,300</b>

#### 10.1 Cash at Bank

##### Bank Name & Account Number

Eastern Bank CD # 1131060206101	4,275,384	133,659
Eastern Bank Margin	608,153	6,675
IFIC Bank CD # 1002-535257001	248,126	3,521,194
IFIC Bank CD (ERQ) # 1002-535257071	107,018	103,395
Southeast Bank DAD (\$) # 15400000019	24,455,113	572,990
Southeast Bank A/C # 0010-11100017637	-	656
Southeast Bank A/C # 0010-11100017685	1,231	159,092
Southeast Bank A/C # 0010-11100017760	380,752	416,172
Southeast Bank A/C # 0010-11100017816	4,329	554,509
Southeast Bank A/C # 0010-11100017891	162,122	-
National Bank A/C # 0043-33017514	319,378	320,218



DBBL-CD A/C # 117-110-037216  
 IFIC A/C # 0170231013001  
 IFIC A/C # 0170330270001  
 IFIC A/C # 1002-535257-836 (USD A/c)  
 IFIC A/C # 0000-535257-837  
 NBL FC A/C-0043-84004808 (USD A/c)  
 Pubali Bank CD # 4465901009224  
 Southeast Bank CD # 111-17190  
 Southeast Bank A/C # 0010-11100017718  
 Southeast Bank # 0094

Amount in Taka	
30-Jun-2025	30-Jun-2024
4,508,637	139,488
115	115
4,424	5,459
456,765	98,176
6,620,922	7,230
60,563	58,457
2,534	785,630
584,388	308,113
2,240	2,930
23,479	2,948,707
<b>42,825,673</b>	<b>10,142,865</b>

## 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
<b>154,046,473 Ordinary Shares</b>	<b>1,540,464,730</b>	<b>1,540,464,730</b>

### 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
<b>Total</b>		<b>104,205,986</b>	<b>49,840,487</b>	<b>154,046,473</b>	<b>1,540,464,730</b>

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

Particulars	No of Share	Value per Share	Amount	% of Holding
Sponsors/Directors	79,303,902	10.00	793,039,020	51.48%
Foreign	9,904,019	10.00	99,040,190	6.43%
Institution	39,087,716	10.00	390,877,160	25.37%
General Public	25,750,836	10.00	257,508,360	16.72%
	<b>154,046,473</b>		<b>1,540,464,730</b>	<b>100.00%</b>

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.



Amount in Taka	
30-Jun-2025	30-Jun-2024

**Pattern of Shareholding and No. of Shareholding as on 30 June 2025**

Share Holding Range	Number of Share Holders	No. of Share	Percentage of Share Holding
Up to 499 Shares	1198	157,967	0.10%
500 to 5000 Shares	1612	2,768,792	1.80%
5001 to 10000 Shares	294	2,229,448	1.45%
10001 to 20000 Shares	197	2,907,081	1.89%
20001 to 30000 Shares	106	2,657,023	1.72%
30001 to 40000 Shares	37	1,350,900	0.88%
40001 to 50000 Shares	32	1,491,084	0.97%
50001 to 100000 Shares	77	5,458,984	3.54%
100001 to 1000000 Shares	83	21,388,156	13.88%
1000001 to Above Shares	18	113,637,038	73.77%
<b>Total</b>	<b>3654</b>	<b>154,046,473</b>	<b>100%</b>

**12 Revaluation Reserve**

This has been arrived as under:

Opening Balance

Less: Depreciation on revaluation transferred to retained earnings

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

509,315,847	513,061,090
(3,953,513)	(4,406,169)
593,027	660,926
<b>505,955,361</b>	<b>509,315,847</b>

**13 Retained Earnings**

Opening balance

Less: Cash dividend

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

Add: Depreciation transferred from revaluation reserve

15,587,729	281,571,544
(7,474,257)	(37,371,286)
6,570,009	(233,018,698)
3,953,513	4,406,169
<b>18,636,994</b>	<b>15,587,729</b>

**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

114,164,389	120,859,202
(5,222,289)	(6,033,887)
(593,027)	(660,926)
<b>108,349,073</b>	<b>114,164,389</b>

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.

Taiwan Food & Processing Industries Ltd.

23,797,816	110,071,974
4,490,744	479,252
9,819,424	10,736,750
<b>38,107,984</b>	<b>121,287,976</b>

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



Amount in Taka	
30-Jun-2025	30-Jun-2024

### 17 Trade and Other Payables

This has been arrived as under:

Trade Payable	462,271,710	308,297,858
Other Payable	32,172,737	25,071,865
	<b>494,444,447</b>	<b>333,369,723</b>

Ageing Schedule	Trade Payable	Other Payable	Total	Total
Within Three Months	326,499,478	12,036,248	338,535,726	239,392,305
Three months to six months	81,699,602	10,747,045	92,446,647	70,142,431
More than six months	54,072,630	9,389,444	63,462,074	23,834,987
	<b>462,271,710</b>	<b>32,172,737</b>	<b>494,444,447</b>	<b>333,369,723</b>

The details have been shown in Annexure-F

### 18 Workers Profit Participation Fund

Opening Balance	4,623,347	4,623,347
Add: Addition during the year	1,280,241	-
	<b>5,903,588</b>	<b>4,623,347</b>
Less: Payment during the year	-	-
Closing Balance	<b>5,903,588</b>	<b>4,623,347</b>

### 19 Short Term Bank Loan

This consist of the following:

Force Loan	IFIC Bank Limited	20,200,940	140,502,154
LDBP Loan	Eastern Bank Ltd	106,803,713	98,280,666
LDBP Loan	IFIC Bank Limited	118,846,300	78,778,000
LDBP Loan	Southeast Bank Limited	88,665,851	310,816,190
Term Loan	Southeast Bank Limited	699,921,497	792,600,772
Term Loan	IFIC Bank Limited	-	179,607,543
Force Loan	Southeast Bank Limited	348,686,299	-
SOD - IFIC Bank	IFIC Bank Limited	51,666,977	53,351,009
SOD-Southeast Bank	Southeast Bank Limited	83,084,100	82,852,670
UPAS Loan	Southeast Bank Limited	-	55,263,766
		<b>1,517,875,677</b>	<b>1,792,052,770</b>

Particulars	IFIC	EBL	SBL
<b>Nature:</b>	Short term loan	Short term loan	Short term loan
<b>Purpose:</b>	Working capital	Working capital	Working capital
<b>Tenure:</b>	One year	One year	One year
<b>Repayment:</b>	From Export Proceed	From Export Proceed	From Export Proceed
<b>Rate of Interest:</b>	6.00%~11.00%	6.00%~9.00%	6.00%~9.00%
<b>Security:</b>	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.



	Amount in Taka	
	30-Jun-2025	30-Jun-2024
<b>20 Dividend Payable</b>		
Opening Balance	28,404,778	9,606,729
Declared Cash Dividend for the year 2023-2024/2022-2023	7,474,257	37,371,286
Unclaimed Dividend Account	<b>35,879,035</b>	<b>46,978,015</b>
Cash Dividend Paid during the year	(20,658,845)	(10,229,472)
TDS Against Cash Dividend paid during the year	(4,630,453)	(7,778,792)
Less: Unclaimed dividend Paid during the year	(39,313)	(329,336)
Unclaimed Dividend transfer to CMSF as per BSEC notification	(165,862)	(235,637)
Closing Balance	<b>10,384,563</b>	<b>28,404,778</b>

#### 20.1 Unclaimed Dividend Account

Year	Number of Share Holders		
2020-21	260	-	171,175
2021-22	344	378,330	412,330
<b>Closing Balance</b>		<b>378,330</b>	<b>583,505</b>

The details have been shown in Annexure-G.

#### 20.2 Dividend Payable

Opening Balance	27,821,273	8,870,581
Declared Cash Dividend for the year	7,474,257	37,371,286
<b>Less : Payment during the year:</b>		
For the year 2023-2024	(5,241,445)	-
For the year 2022-2023	(15,417,400)	(10,229,472)
	<b>14,636,685</b>	<b>36,012,395</b>
Less: TDS Against Cash Dividend paid during the year	(4,630,453)	(7,778,792)
Less: Transferred to unclaimed dividend		(412,330)
<b>Closing Balance</b>	<b>10,006,232</b>	<b>27,821,273</b>

The details have been shown in Annexure-G.

#### 21 Liabilities for Expenses and Provisions

This consist of the following;

Salary & Allowance-Payable	14,741,173	18,256,726
Tax Deduction at Source	28,069,864	24,991,744
Gas, Electric Bill & Internet Bill Payable	86,940,282	41,413,948
Audit & Professional Fees Payable	805,000	690,000
Employees CPF Payable	2,564,247	1,273,403
Provision for Employees' Gratuity Fund	84,289,128	75,638,160
Provision for Income Tax (Note-21.1)	68,183,300	48,320,982
	<b>285,592,994</b>	<b>210,584,963</b>

#### 21.1 Provision for Income Tax

Opening Balance	48,320,982	65,019,959
Add: Addition during the year/period	24,257,093	28,111,811
	<b>72,578,075</b>	<b>93,131,770</b>
Less: Paid during the year/Period	(4,394,775)	(3,835,177)
Less: Adjusted during the year/period	-	(40,975,611)
	<b>68,183,300</b>	<b>48,320,982</b>



		Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
<b>22 Revenue</b>			
Export Sales		2,286,512,514	2,106,084,679
		<b>2,286,512,514</b>	<b>2,106,084,679</b>
<b>23 Cost of Sales</b>			
Work in process (Opening)		15,975,605	14,669,943
Add: Raw Material Consumed	Note-23.1	1,469,507,257	1,473,298,248
Add: Factory Overhead	Note-23.2	521,428,787	557,448,244
Less: Work in Process (Closing)		(49,614,528)	(15,975,605)
<b>Cost of Production</b>		<b>1,957,297,121</b>	<b>2,029,440,830</b>
Add: Finished Goods (Opening)		109,480,752	53,109,400
<b>Finished Goods Available for sale</b>		<b>2,066,777,873</b>	<b>2,082,550,230</b>
Less: Finished Goods (Closing)		(95,888,919)	(109,480,752)
<b>Cost of Sales</b>		<b>1,970,888,954</b>	<b>1,973,069,478</b>
<b>23.1 Raw Material Consumed</b>			
<b>Opening Stock</b>		<b>1,726,912,074</b>	<b>1,803,886,676</b>
Raw Materials		1,473,700,731	1,582,764,357
Dyes & Chemicals		249,923,135	216,890,521
Packing Materials		3,288,208	4,231,798
<b>Add: Cost of Materials Purchased</b>		<b>1,430,214,007</b>	<b>1,396,323,646</b>
Raw materials		1,243,659,376	1,048,559,572
Dyes & chemicals		151,526,761	310,056,340
Packing materials		14,534,252	17,581,754
Carrying inward		8,412,030	9,964,900
Insurance		1,704,147	1,029,637
Clearing & forwarding expenses		10,377,441	9,131,443
<b>Raw Materials available for Consumption</b>		<b>3,157,126,081</b>	<b>3,200,210,322</b>
<b>Less : Closing Stock</b>		<b>1,687,618,824</b>	<b>1,726,912,074</b>
Raw Materials		1,459,845,551	1,473,700,731
Dyes & Chemicals		225,549,587	249,923,135
Packing Materials		2,223,686	3,288,208
<b>Raw Materials Consumed</b>		<b>1,469,507,257</b>	<b>1,473,298,248</b>
<b>23.2 Factory Overheads</b>			
Ansar Guard Expenses		38,300	70,800
Conveyance		975,380	1,097,470
Contribution to Gratuity Fund		9,771,198	8,745,197
Contribution to Provident Fund		1,641,114	2,640,541
Crockeries & Cutleries		990	11,090
Depreciation		62,580,312	67,520,393
Electricity Bill		14,601,482	29,483,967
ETP Expenses		-	1,740
Fire Fighting Expenses		66,920	68,212
Forms, Stamps, Documents etc.		41,810	118,090
Fuel, Oil & Lubricants		1,695,081	802,090
Gas Bill		220,866,693	219,361,309
Gas Bill-Factory Residence		79,755	65,628
Hangs, Twisting & Winding Expenses		8,397,875	5,229,523
Insurance-Fire		6,326,261	3,358,641
Loading & Unloading Charge		102,970	260,110
Medical Expenses		96,098	103,933
Printing- Factory		687,906	615,925



	Amount in Taka	
	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
Rates & Taxes	885,001	92,091
Repair & Maintenance of Building, Machineries etc.	16,251,984	24,195,809
Stationeries	637,240	524,317
Sundry Expenses	2,720,415	3,614,566
Testing Charge	162,150	459,964
Tiffin, Refreshment & Entertainment	510,336	538,574
Uniform & Liveries	16,460	18,525
Wages, Salaries & Allowances	172,149,392	188,247,535
Washing & Cleaning Expenses	125,664	202,204
	<b>521,428,787</b>	<b>557,448,244</b>
<b>24 Foreign Currency Gain/(Loss)</b>		
Realized Foreign Exchange Gain/(Loss)	13,993,596	(61,551,705)
Unrealized Foreign Exchange Gain/(Loss)	1,037,318	24,669,791
	<b>15,030,914</b>	<b>(36,881,914)</b>
<b>25 Other Income</b>		
Land and House Rent	15,374,319	15,354,400
Contribution to Employees Provident Fund Return back	8,795	436,980
FDR Interest	-	2,517,538
Profit/(Loss) on Sale of Fixed Assets	-	(1,596,268)
Sundry Income	3,586,764	3,240,509
	<b>18,969,878</b>	<b>19,953,159</b>
<b>25.1 Profit/(Loss) on Sale of Fixed Assets</b>		
Sales Value of PPE	-	2,650,000
Less: WDV of PPE	-	(4,246,268)
	-	<b>(1,596,268)</b>
<b>26 Selling and Distribution Expenses</b>		
Salary and Allowances	11,046,645	9,289,911
Travelling & Conveyance	369,458	280,473
Mobile Bill	69,806	48,645
Sales discount	-	2,821,875
Contribution to Gratuity Fund	1,740,606	1,442,873
Contribution to Provident Fund	425,264	474,858
	<b>13,651,779</b>	<b>14,358,635</b>
<b>27 Administrative Expenses</b>		
Advertising Expenses	254,896	232,135
Audit Fees	805,000	724,500
AGM/EGM Expenses	400,419	328,248
Professional Fees	643,487	984,163
Automobile Expenses	6,266,577	7,053,772
Contribution to Gratuity Fund	2,791,481	2,121,836
Contribution to Provident Fund	365,334	716,760
Depreciation-Administrative	5,510,734	6,072,309
Electricity Bill	390,844	818,292
Employees' Group Insurance	1,177,812	-
Forms, Stamps, Documents etc.	1,188,379	1,153,280
Gas Bill	9,577	21,229
Generator Expenses	15,713	-
Insurance-Motor	31,170	99,824



		Amount in Taka	
		01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
	Internet Expenses	617,411	583,143
	Licence & Renewal Fees	3,108,451	5,190,305
	Director's Remuneration	4,392,000	3,989,400
	Office Maintenance Expenses	917,586	587,325
	Papers & Periodicals	7,390	17,164
	Postage & Courier	25,305	13,335
	Printing & Photocopy	174,539	576,887
	Salary & Allowances	28,545,764	28,900,419
	Stationeries	132,731	88,270
	Sundry Expenses	4,493,040	4,705,598
	Telephone & Mobile Expenses	308,594	296,781
	Tiffin, Refreshment & Entertainment	868,874	781,719
	Travelling & Conveyance	412,100	465,085
	Water Bill	114,036	146,893
		<b>63,969,244</b>	<b>66,668,672</b>
<b>28</b>	<b>Financial Expenses</b>		
	Bank Charges & Commission	3,997,896	4,931,832
	Bank Charges on Proceeds Realization	5,231,798	5,406,534
	Interest on Short Term Loan	235,888,581	235,661,547
		<b>245,118,275</b>	<b>245,999,913</b>
<b>29</b>	<b>Income Tax Expenses</b>		
	<b>Current tax</b> (Note-29.1)	24,257,093	28,111,811
		<b>24,257,093</b>	<b>28,111,811</b>
<b>29.1</b>	<b>Current Tax</b>		
	<b>a) Income tax on business income:</b>		
	Profit before tax	25,604,813	(210,940,774)
	Add: Accounting depreciation	68,091,046	73,592,702
	Add: Contribution to Employees' Gratuity Fund	14,303,285	12,309,906
	Less: Tax depreciation	(37,973,241)	(42,120,850)
	Less: Payment to Employees' Gratuity Fund	(5,380,997)	(3,395,254)
	Less: Unrealized foreign exchange gain/loss	(1,037,318)	(24,669,791)
	Less: Other income	(18,969,878)	(19,953,159)
	<b>Taxable business income</b>	<b>44,637,710</b>	<b>(215,177,220)</b>
	<b>Tax rate</b>	15%	15%
	<b>Income tax on business income</b>	<b>6,695,657</b>	-
	<b>Income tax on business income: a (i)</b>	<b>6,695,657</b>	-
	<b>Minimum Tax</b>		
	Turnover	2,286,512,514	2,106,084,679
	<b>Minimum Tax on turnover &amp; other income a (ii)</b>	<b>15,243,417</b>	<b>7,581,905</b>
	<b>Deducted Tax at source on a (iii)</b>	<b>20,907,913</b>	<b>24,890,483</b>
	<b>Higher One a (iii)</b>	<b>20,907,913</b>	<b>24,890,483</b>
	<b>b) Income tax on other income:</b>		
	Other income	16,745,898	17,735,155
	<b>Income tax on other income b (i)</b>	<b>3,349,180</b>	<b>3,547,031</b>
	<b>Deducted Tax at others source b (ii)</b>	<b>684,546</b>	<b>1,359,097</b>
	<b>Higher One b (i)</b>	<b>3,349,180</b>	<b>3,547,031</b>
	<b>c) Excess/(short) income tax expenses paid with return for the assessment year 2024-2025</b>	-	(325,703)
	<b>Total current tax for the year (a+b+c)</b>	<b>24,257,093</b>	<b>28,111,811</b>



Amount in Taka	
01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024

### 30 Basic & Diluted Earning Per share

Net profit after tax attributable to ordinary shareholders of the company	6,570,009	(233,018,698)
Weighted average number of share	154,046,473	154,046,473
<b>Earnings Per Share (Basic)</b>	<b>0.04</b>	<b>(1.51)</b>

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

#### Disclosure

During the reporting period sales revenue increased and Foreign Currency Gain so the earning per share increased by Tk. 1.55 with compared to the previous year.

### 31 Net Assets Value per Share

Net asset value per share has been calculated as under:

<b>Total Assets</b>	<b>4,548,860,271</b>	<b>4,693,001,113</b>
<b>Less: Outside liability</b>	<b>(2,483,803,186)</b>	<b>(2,627,632,807)</b>
Non-Current Liability	(108,349,073)	(114,164,389)
Current Liability	(2,375,454,113)	(2,513,468,418)
<b>Net Asset Value</b>	<b>2,065,057,085</b>	<b>2,065,368,306</b>
<b>Shares outstanding at the end on the year</b>	<b>154,046,473</b>	<b>154,046,473</b>
<b>Net Asset Value per share</b>	<b>13.41</b>	<b>13.41</b>

### 32 Received from Customers & Others

Revenue during the year	2,286,512,514	2,106,084,679
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable	44,554,726	88,047,536
Other Income	18,969,878	19,953,159
Opening Accounts & Other Receivable	1,156,035,857	1,509,326,481
Closing Accounts & Other Receivable	(1,040,904,181)	(1,156,035,857)
	<b>2,465,168,794</b>	<b>2,567,375,998</b>

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

Cost of goods Sold	(1,970,888,954)	(1,973,069,478)
Selling & Distribution Expenses	(13,651,779)	(14,358,635)
Administrative Expenses	(63,969,244)	(66,668,672)
Adjustment for Depreciation	68,091,046	73,592,702
(Increase)/Decrease in Inventory	16,742,945	18,676,960
(Increase)/Decrease Advance Deposits &	(37,561,277)	(5,286,588)
Increase/(Decrease) in Trade and Other Payables	161,074,724	71,195,919
Increase/(Decrease) in Liabilities for Expenses	55,145,713	(24,338,869)
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & Bank and Bank Loan	(29,245,628)	(99,952,036)
	<b>(1,814,262,454)</b>	<b>(2,020,208,697)</b>

### 34 Income Tax Paid

Opening Advance Income Tax	32,161,994	46,888,025
Closing Advance Income Tax	(53,754,453)	(32,161,994)
Closing Income Tax Provision	68,183,300	48,320,982
Opening Income Tax Provision	(48,320,982)	(65,019,959)
Current Tax during the period	(24,257,093)	(28,111,811)
	<b>(25,987,234)</b>	<b>(30,084,757)</b>



Amount in Taka	
01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024

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

Net cash from operating actives	379,800,831	271,082,631
Number of shares outstanding	154,046,473	154,046,473
NOCFPS	2.47	1.76

**Disclosure**

During the period ended 30 June 2025, Net Operating Cash Flow per share of the company Increased by Tk. 0.71 per share with corresponding to previous year, the major reason during the period made less payment to Creditors, Suppliers, Employees and others. Please see the Note No. 32 and 33 in details.

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

**Net Profit/(Loss) before tax**

Opening Accounts & Other Receivable	25,604,813	(210,940,774)
Closing Accounts & Other Receivable	1,156,035,857	1,509,326,481
Adjustment for Depreciation	(1,040,904,181)	(1,156,035,857)
Adjustment for Foreign Exchange Gain / (Loss) and Bank Loan	68,091,046	73,592,702
Workers Profit Participation Fund (WPPF)	344,255	25,034,834
(Increase)/Decrease in Inventory	1,280,241	-
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance Income Tax	16,742,945	18,676,960
Increase/(Decrease) in Trade and Other Payables	(37,561,277)	(5,286,588)
Increase/(Decrease) in Liabilities for Expenses	161,074,724	71,195,919
Income Tax Paid	55,145,713	(24,338,869)
Foreign Currency gain loss arising for cash and cash equivalents	(25,987,234)	(30,084,757)
	(66,071)	(57,420)
	<b>379,800,831</b>	<b>271,082,631</b>

**37 Additional disclosure**

**Revenue**

During the reporting period Revenue of the company has been increased by Tk. 18.04 crore corresponding with last year.

**NET Assets Value Per Share (NAVPS)**

During the year NET Assets Value Per Share (NAVPS) has remained unchanged.

**Earnings Per Share**

During the reporting period sales revenue increased and Foreign Currency Gain so the earning per share increased by Tk. 1.55 with compared to the previous year.

**Net Operating Cash Flows Per Share (NOCFPS)**

During the period ended 30 June 2025, Net Operating Cash Flow per share of the company Increased by Tk. 0.71 per share with corresponding to previous year, the major reason during the period made less payment to Creditors, Suppliers, Employees and others. Please see the Note No. 32 and 33 in details.

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

**38.1 Commission, Brokerage or Discount against sales:**

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



Amount in Taka	
01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024

### 38.2 Related party disclosures

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures" The Company opines that terms of related transaction do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties for the period ended 30 June 2025 are as follows:

Name of Related Party	Common Management	Opening Balance as on July, 01, 2024 Dr./.(Cr.)	Transaction during the Period Dr./.(Cr.)	Closing Balance as on June 30, 2025 Dr./.(Cr.)
Shepherd Textile (BD.) Limited	Office & Land Rent	632,770	(517,035)	115,735
Taiwan Food & Processing Ind. Ltd.	Office & Land Rent	74,870	12,084	86,954
Shepherd Fancy Yarn Ltd	Office & Land Rent	2,799,373	301,052	3,100,425
Shepherd Jeans Ltd.	Office & Land Rent	818,214	794,058	1,612,272
Taiwan Food & Processing Ind. Ltd.	Received as Loan	(10,736,750)	917,326	(9,819,424)
Shepherd Textile (BD.) Limited	Received as Loan	(110,071,974)	86,274,158	(23,797,816)
Shepherd Jeans Ltd.	Received as Loan	(479,252)	(4,011,492)	(4,490,744)
Shepherd Jeans Ltd.	Trading	65,975,642	149,062,108	215,037,750
Shepherd Textile (BD.) Limited	Trading	-	178,736,351	178,736,351
Ever Priority Ltd.	Loan from Shareholder's	(18,786,859)	-	(18,786,859)
Chen Che Seng	-do-	(6,597)	-	(6,597)
Eternal Flame Int'l Co. Inc.	-do-	(4,351,405)	-	(4,351,405)

#### a) Key Management Personnel:

As per Company Act, 1994 part-II , Schedule-XI (4) the following payments provided or made during the financial year to the directors, including managing director, the managing agents or manager, if any, by the company, subsidiaries of the company and any other person:-

The directors loan is interest free.

No.	Particulars	01.07.2024 to 30.06.2025	01.07.2023 to 30.06.2024
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	4,392,000	3,989,400
(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	853,120	805,125
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	731,204	927,844
(i)	Share Based payments		



Amount in Taka	
01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024

**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	20,750,147	19,725,882
(b) Post-employee benefits	1,584,324	1,732,969
(c) Other long term benefits	-	-
(d) termination benefits and	-	-
(e) share- based payment	-	-
<b>Total:</b>	<b>22,334,472</b>	<b>21,458,851</b>

**38.3 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 (2024-2025)	80,000 Lbs/Day	29,719 Lbs/Day	37.15%
Different Count of Yarn Dyeing (2023-2024)	80,000 Lbs/Day	27,689 Lbs/Day	34.61%

**38.4 Value of Import at CIF basis:**

During the period from 01 July 2024 to 30 June 2025 total value of import in respect of raw yarn, dyes & chemical, spare parts and machineries stands at equivalent 10.79 Millions USD on CIF basis. Details are given below:

Particulars	Amount in Taka	Amount in Taka
Raw Yarn	1,227,652,870	1,004,501,287
Dyes & Chemicals	67,544,261	250,131,028
<b>Total:</b>	<b>1,295,197,131</b>	<b>1,254,632,315</b>

**38.5 Percentage of Materials consumed to the total consumption**

**Material consumed**

	30.06.2025		30.06.2024	
	Amount in Taka		Amount in Taka	Percentage (%)
Raw Materials	1,257,514,556	86.78%	1,157,623,198	79.66%
Dyes & Chemicals	175,900,309	12.14%	277,023,726	19.06%
Packing Materials	15,598,774	1.08%	18,525,344	1.27%
	<b>1,449,013,639</b>	<b>100%</b>	<b>1,453,172,268</b>	<b>100%</b>

**38.6 Payment in foreign currency:**

	30.06.2025	30.06.2024
	Amount in USD	Amount in USD
Raw Yarn	9,974,721	10,255,267
Dyes & Chemicals	802,705	1,512,432
Machineries, Tools & Equipments	-	910

**38.7 Export Sales on FOB Basis**

Export	30.06.2025	30.06.2024
	Amount in USD	Amount in USD
	\$ 18,967,685.24	\$ 19,228,466.74

**39 Number of Employees**

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

Number of permanent staff	272
Number of permanent workers	432
Number of temporary staff/worker	-
<b>Total:</b>	<b>704</b>



**SHEPHERD INDUSTRIES PLC**  
Schedule of Property, Plant & Equipment  
as on 30 June 2025

Particulars	Cost					Depreciation				Written Down Value as on 30-06-25
	Opening Balance as on 01-07-24	Addition	Disposal/ Adjustment	Closing Balance as on 30-06-25	Rate (%)	Opening Balance as on 01-07-24	Charged during the year	Disposal/ Adjustment	Closing Balance as on 30-06-25	
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8)	10=4-9
Building - Factory	324,157,667	-	-	324,157,667	10%	175,914,262	14,824,342	-	190,738,604	133,419,063
Land & Land Development	326,010,495	-	-	326,010,495	0%	-	-	-	-	326,010,495
Plant & Machinery	931,266,145	-	-	931,266,145	10%	549,178,860	38,208,729	-	587,387,589	343,878,556
ETP	73,844,334	-	-	73,844,334	15%	60,940,678	1,935,547	-	62,876,225	10,968,109
Electric Equipment & Line Installation	49,003,426	82,280	-	49,085,706	10%	33,760,818	1,532,213	-	35,293,031	13,792,675
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,287,674	60,591	-	1,348,265	545,329
Tools & Equipment	31,727,666	-	-	31,727,666	20%	22,618,651	1,821,803	-	24,440,454	7,287,212
Gas Line Installation	8,368,053	-	-	8,368,053	10%	5,932,313	243,574	-	6,175,887	2,192,166
Building - Head Office	89,296,316	-	-	89,296,316	5%	37,331,827	2,598,224	-	39,930,051	49,366,265
Office Equipment	18,452,545	13,150	-	18,465,695	10%	12,316,900	614,103	-	12,931,003	5,534,692
Air Conditioner & Electric Appliance	5,466,970	-	-	5,466,970	10%	2,560,916	290,605	-	2,851,521	2,615,449
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,452,383	63,357	-	1,515,740	570,208
Furniture & Fixture	7,065,191	16,415	-	7,081,606	10%	4,344,502	273,276	-	4,617,778	2,463,828
Office Decoration	2,921,378	-	-	2,921,378	10%	2,017,020	90,436	-	2,107,456	813,922
Car & Vehicles	38,790,723	-	-	38,790,723	15%	28,913,860	1,481,529	-	30,395,389	8,395,334
Telephone Equipments	3,977,960	-	-	3,977,960	10%	2,985,925	99,204	-	3,085,129	892,831
<b>Sub Total</b>	<b>1,914,328,411</b>	<b>111,845</b>	<b>-</b>	<b>1,914,440,256</b>		<b>941,556,589</b>	<b>64,137,533</b>	<b>-</b>	<b>1,005,694,122</b>	<b>908,746,134</b>
<b>REVALUATION PART</b>										
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	119,289,696	3,953,513	-	123,243,209	35,581,621
<b>Sub Total</b>	<b>706,430,744</b>	<b>-</b>	<b>-</b>	<b>706,430,744</b>		<b>119,289,696</b>	<b>3,953,513</b>	<b>-</b>	<b>123,243,209</b>	<b>583,187,535</b>
<b>Total as on 30.06.2025</b>	<b>2,620,759,155</b>	<b>111,845</b>	<b>-</b>	<b>2,620,871,000</b>		<b>1,060,846,285</b>	<b>68,091,046</b>	<b>-</b>	<b>1,128,937,331</b>	<b>1,491,933,669</b>
<b>Total as on 30.06.2024</b>	<b>2,595,033,297</b>	<b>55,479,527</b>	<b>29,753,669</b>	<b>2,620,759,155</b>		<b>1,012,760,984</b>	<b>73,592,702</b>	<b>25,507,401</b>	<b>1,060,846,285</b>	<b>1,559,912,870</b>

Factory Overhead Exp	62,580,312
Administrative Exp	5,510,734



**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 & Equipment	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, Utitara	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
<b>Sub Total</b>	<b>1,888,602,553</b>	<b>55,479,527</b>	<b>29,753,669</b>	<b>1,914,328,411</b>		<b>897,877,457</b>	<b>69,186,533</b>	<b>25,507,401</b>	<b>941,556,589</b>	<b>972,771,822</b>
<b>REVALUATION PART</b>										
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
<b>Sub Total</b>	<b>706,430,744</b>	<b>-</b>	<b>-</b>	<b>706,430,744</b>		<b>114,883,527</b>	<b>4,406,169</b>	<b>-</b>	<b>119,289,696</b>	<b>587,141,048</b>
<b>Total as on 30.06.2024</b>	<b>2,595,033,297</b>	<b>55,479,527</b>	<b>29,753,669</b>	<b>2,620,759,155</b>		<b>1,012,760,984</b>	<b>73,592,702</b>	<b>25,507,401</b>	<b>1,060,846,285</b>	<b>1,559,912,870</b>
<b>Total as on 30.06.2023</b>	<b>2,589,754,592</b>	<b>5,278,705</b>	<b>-</b>	<b>2,595,033,297</b>		<b>934,301,846</b>	<b>78,459,138</b>	<b>-</b>	<b>1,012,760,984</b>	<b>1,582,272,313</b>

Factory Overhead Exp	67,520,393
Administrative Exp	6,072,309



**SHEPHERD INDUSTRIES PLC**  
**Schedule of Closing Inventory**  
**As on 30 June 2025**

Name of Items	30.06.2025			30.06.2024		
	Qty in Lbs/Kg	Average Rate	Total Tk	Qty in Lbs/Kg	Average Rate	Total Tk
<b>A) RAW MATERIALS:</b>						
Raw Yarn	7,345,977	198.73	1,459,845,551	7,525,487	195.83	1,473,700,731
<b>B) DYES &amp; CHEMICALS:</b>						
Dyes	23,395	1,346.78	31,507,895	108,558	1,226.44	133,139,866
Chemicals	238,966	812.01	194,041,692	681,686	171.32	116,783,269
	<b>262,361</b>	<b>859.69</b>	<b>225,549,587</b>	<b>790,244</b>	<b>316.26</b>	<b>249,923,135</b>
<b>C) Work in Process:</b>	261,869	189.46	49,614,528	76,293	209.40	15,975,605
<b>D) Finished Goods:</b>						
Dyed Yarn	347,408	276.01	95,888,919	389,559	281.04	109,480,752
<b>E) Packing Materials</b>			2,223,686			3,288,208
<b>F) Store &amp; Spares</b>			12,038,409			9,535,194
<b>Grand total (A+B+C+D+E+F):</b>			<b>1,845,160,680</b>			<b>1,861,903,625</b>



**SHEPHERD INDUSTRIES PLC**  
**Schedule of Accounts & Other Receivables**  
**as on 30 June 2025**

Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
<b>A. Trade Receivable</b>			
1	AMANA KNITTEX LTD.	-	27,958,265
2	Ananta Casual Wear Ltd	1,463,333	-
3	Anjuman Garments	13,790,668	30,788,595
4	Anma Sweater Ltd.	-	3,468,846
5	A Plus Sweater Ltd	7,354,621	-
6	Aurum Sweater Ltd	4,330,737	10,027,640
7	Best Wool Sweaters Ltd	19,184,395	27,846,479
8	Bhuyan Warm Tex Ltd.	4,288,591	-
9	Body Fashion (PVT) Ltd	661,525	1,909,712
10	Corus Knit Composite Ltd	19,220,897	30,052,050
11	Denim Asia Ltd.	-	10,731,982
12	Dewan Fashion Wears	-	81,643,945
13	Dhaka Pullover Ltd.	-	1,879,681
14	Dibbo Fashion Ltd	336,921	1,939,991
15	Diganta Sweater Ltd	-	24,931,831
16	Everbright Sweater Ltd	-	6,375,611
17	Fardar Fashions Ltd	-	2,198,340
18	Fashion Flash Ltd	-	1,135,514
19	Florence Fabrics Ltd	-	679,232
20	GARMENTS MANUFACTURING	12,061,931	16,792,296
21	Garnish Sweaters Ltd	1,790,657	1,027,161
22	Giant Star Fashion Ltd	543,707	1,327,553
23	Golden Stitch Design Ltd	-	12,803,124
24	Green Arrow Sweater Ltd.	26,223,737	41,738,081
25	GREEN FIBRE COMPOSITE	-	15,719,700
26	Hamid Sweater Ltd	-	5,003,436
27	Hejaz Sweater Ltd	-	9,906,676
28	Hillstone Fashion	-	4,363,882
29	Hi-Tech Apparels Ltd	2,014,680	5,603,348
30	Iris Fashions Ltd	3,779,391	625,400
31	Jabe Apparels Ltd	2,846,530	13,019,825
32	Jaks Sweater Ltd	8,472,591	12,441,188
33	Jams Sweater Ltd	5,608,830	-
34	J.L Fashions Ltd	530,565	-
35	Jovian Sweater Ltd.	8,946,377	-
36	Kaptex Sweater Ltd	-	1,416,000
37	Kashpean Sweater Ltd	-	6,075,761
38	LARIZ FASHION LTD.	9,903,528	-
39	Lebaz Sweater Ind. Ltd	-	5,479,584
40	Mastercham Ltd.	-	4,399,040
41	Matrix Sweater	15,038,107	3,220,515
42	Meditex Industries Ltd	6,166,071	12,293,631
43	Meditex Knitwear Ltd	6,179,738	4,395,488
44	Meek Sweater Ltd	2,800,411	4,677,101
45	Miras Fashion	-	535,248
46	MNR Sweater Ltd	-	6,871,937
47	Mom Jacquard & Sweater	-	989,790
48	Moms Touch Sweater Garden Ltd	528,120	-



Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
49	Motex Fashion	-	1,360,186
50	MR Sweater Ltd	2,709,488	1,679,553
51	Natural Wool Wears Ltd	-	11,682,413
52	Nexus Sweater	31,097,772	881,460
53	NPM Apparels Ltd	-	3,898,366
54	Oasis Fashions Ltd	2,554,047	16,719,420
55	Ocean Sweater Ltd	10,010,551	11,547,822
56	Odessa Fashions Limited	632,644	582,920
57	PAKIZA KNIT COMPOSITE LTD.	-	19,481,375
58	Pandora Sweater Ltd	-	5,118,851
59	Perfect Sweater Ltd	10,392,075	3,860,336
60	Pigeon Sweater Ltd	-	4,095,458
61	Pioneer Knitwear (BD) Ltd	55,578,359	35,318,779
62	Posmi Sweater Ltd	-	2,591,575
63	Pretty Sweater Ltd	4,954,964	3,515,456
64	Probridhi Apparels Ltd	1,251,027	10,838,383
65	Quazi Abedin Tex Ltd	-	1,440,969
66	Raozan Sweater Ltd.	14,509,211	21,328,795
67	Reefan Sweater Cottage	2,090,353	2,017,682
68	RGR Sweater Ltd	36,313,436	45,010,088
69	Saff Sweaters Ltd.	-	1,178,348
70	Seowan Bangladesh Ltd.	-	49,390,193
71	Shams Jacquard Ltd	-	13,040,770
72	Shepherd Jeans Ltd	215,037,750	65,975,642
73	Shepherd Textile (BD) Ltd	178,736,351	-
74	Shishir Knitting & Dyeing Ltd	-	2,372,018
75	Sinha Knit Ind. Ltd	2,921,286	1,700,970
76	SOULTEX FASHION LTD	-	3,387,780
77	South East Textile Ltd.	110,661,819	-
79	Southend Sweater Ltd	-	1,803,512
80	Southern Clothing Ltd.	5,604,276	-
81	Space Sweater Ltd	2,244,137	-
82	SQ Celsius Ltd	-	3,681,600
83	SRP Sweater Ltd.	18,408,038	21,116,808
84	SS Sweater Ltd.	-	5,402,925
85	S. Suhi Industrial Park Ltd (Reccivable)	-	1,554,084
86	Styllent Knit Ltd	47,531,411	22,010,570
87	Sung Kwang Apparels	4,772,518	11,268,021
88	Sweater Tech Limited	-	29,697,650
89	SYNERGY FASHIONS LTD	673,903	2,729,340
90	Target Denim & Casual	-	1,933,336
91	Target Fine Knit Industries Ltd.	11,121,706	57,091,350
92	Target Fine Wear industries Ltd	23,952,809	19,453,362
93	Titas Sweater Industries Ltd	-	11,558,513
94	TNZ Apparels Ltd	-	5,107,158
95	Top Tex Ltd	1,470,991	6,282,214
96	Turag Garments	1,018,917	-
97	Ultimate Fashion Ltd	2,347,200	-
98	Waltz Fashions Ltd.	-	286,740
99	YK Knit Wear Ltd	13,225,726	36,100,790
100	Zon Ron Sweater Ltd.	14,942,312	21,559,473
<b>Total Trade Receivable</b>		<b>1,035,810,679</b>	<b>1,145,703,372</b>
Less: Provision for Doubtful Debts		-	-
<b>Total Receivable Considered as Goods</b>		<b>1,035,810,679</b>	<b>1,145,703,372</b>



Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
<b>B. Other Receivable</b>			
1	Office Rent Receivable- Faster Worldwide Logistics	227,248	227,248
2	Office Rent Receivable- Fency	3,100,425	2,799,373
3	Office Rent Receivable- Hyacinth Fabrics	-	-
4	Office Rent Receivable- John Won Chemical Ind. Ltd	200,925	70,500
5	Office Rent Receivable- Kaiqi International (BD) Ltd.	74,487	-
6	Office Rent Receivable- Liming (BD) Ltd	299,407	18,355
7	Office Rent Receivable- Shepherd Jeans Ltd.	-	818,214
8	Office Rent Receivable- Shovo Shaikot Textiles Ltd.	-	-
9	Office Rent Receivable- STBL	-	613,984
10	Tax Receivable - Faster Worldwide Logistics	15,456	15,456
11	Tax Receivable- John Won Chemical Ind. Ltd	17,625	-
12	Tax Receivable- Kaiqi International (BD) Co	6,039	-
13	Tax Receivable- Liming (BD) Ltd	131,785	103,681
14	Tax Receivable- Noize Jeans	26,910	26,910
15	Tax Receivable- Shepherd Jeans Ltd.	24,156	
16	Tax Receivable- STBL	115,734	18,786
17	Tax Receivable- Taiwan Food	86,954	74,870
18	M/s Sikder & Sone	50,000	2,650,000
19	Utilities Receivable	716,351	2,071,356
20	Accrued Interest on FDR - Receivable	-	823,752
<b>Total Other Receivable</b>		<b>5,093,502</b>	<b>10,332,485</b>
<b>Grand Total (A+B)"</b>		<b>1,040,904,181</b>	<b>1,156,035,857</b>



**SHEPHERD INDUSTRIES PLC**  
**Schedule of Advance, Deposit & Prepayments**  
**as on 30 June 2025**

Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
<b>A)</b>	<b>ADVANCES:</b>		
1	Advance Tax Paid	53,754,453	32,161,994
2	Abdul Kader	-	14,000
3	Aminul Islam	10,000	10,000
4	Liakot Hossain	5,171	5,171
5	Md. Anwar Hossain	114,000	-
6	Md. Ferddows Rabbani	10,000	10,000
7	Md. Golam Mainuddin	143,750	-
8	Md. Reshad Khan	-	131,100
9	Moklasur Rahman	300,000	300,000
10	Md Saifur Rahman	21,663	40,000
11	Mohammad Rashel Miah	15,000	70,000
12	Motaleb Hossain	5,000	5,000
13	Shirajul Islam	40,202	115,202
12	Sultan Mahamud Sarkar	25,000	-
14	Electromch Automation Service Ltd	247,270	247,270
15	Israil Talukder	109,744	109,744
16	Alu Bazar Traders	71,163	71,163
17	Asia Pacific General Insurnace Co.Ltd.	-	31,170
18	Banglalink Digital Communications Ltd	-	173
19	Codeware Ltd.	-	4,752
20	Easy Soft	200,000	-
21	F R Trade Enterprise	-	1,068,000
22	Global Brand Private Limited	-	32,980
23	ISN Printing & Packaging	-	1,620
24	Knowlage Sharing Consultancy	1,000,000	1,000,000
25	Maisha Tyre & Battery	-	26,467
26	Modina Carrying Center	-	20,000
27	M/S Kotha Enterprise	-	296,900
28	Navana Toyota Service Center Ltd (Uttara)	-	23,062
29	Nazia Books & Stationery	1,641	1,641
30	New Gulshan Computers	-	10,360
31	The National Carrier	-	355,872
32	Triple "S" Yarn Winding	-	258,498
33	Pre-Paid Insurance	4,580,495	4,832,157
34	RR Imperial Electricals Ltd	9,542	-
35	Victori Bangla	-	64,060
36	Zoje Bangladesh	1,500,000	-
37	Hong Lian Industries Ltd.	-	101,643
	<b>Sub Total:</b>	<b>62,164,094</b>	<b>41,419,999</b>



Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
<b>B)</b>	<b>DEPOSITS:</b>		
1	Anser and VDP	185,532	185,532
2	Bank Guarantee Margin	3,191,889	3,191,889
3	L/C Margin- Southeast	18,235,490	6,510,849
4	L/C Margin- IFIC	26,685,000	-
5	PDB (Bhaluka)	1,043,500	1,043,500
6	RAK Security and Services (Pvt) Ltd.	30,000	30,000
7	Security Deposit- CDBL	500,000	500,000
8	Security Deposit- DESCO	144,000	144,000
9	Titas Gas T&D Co. Ltd.	15,587,980	15,587,980
	<b>Sub Total:</b>	<b>65,603,391</b>	<b>27,193,750</b>
	<b>Grand Total:</b>	<b>127,767,485</b>	<b>68,613,749</b>



**SHEPHERD INDUSTRIES PLC**  
**Calculation of Deferred Tax**  
**For the year ended 30 June 2025**

Particulars	Amount in Taka	
	01 July 2024 to 30 June 2025	01 July 2023 to 30 June 2024
<b>A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:</b>		
<b>Cost:</b>		
<b>Carrying amount:</b>		
Property , Plant and Equipment	582,735,639	646,761,327
Intangible Assets	-	-
Provision for Doubtful Debt	-	-
Provision for gratuity	(84,289,128)	(75,638,160)
	<u>498,446,511</u>	<u>571,123,167</u>
<b>Tax base:</b>		
Property , Plant and Equipment	359,306,444	397,167,790
Intangible Assets	445	495
Provision for Doubtful Debt	-	-
Provision for gratuity	-	-
	<u>359,306,889</u>	<u>397,168,285</u>
<b>Taxable /(Deductible) temporary difference</b>	<b><u>139,139,622</u></b>	<b><u>173,954,882</u></b>
Income Tax rate	15.00%	15.00%
<b>Deferred Tax Liabilities/(Assets) at the end of the year/period</b>	<b><u>20,870,943</u></b>	<b><u>26,093,232</u></b>
Closing Deferred Tax Liabilities/(Assets)	20,870,943	26,093,232
Opening Deferred Tax Liabilities/(Assets)	(26,093,232)	(32,127,119)
<b>D.Tax (income) / expenses recognized in profit and loss and other comprehensive income</b>	<b><u>(5,222,289)</u></b>	<b><u>(6,033,887)</u></b>
<b>B. D.Tax (income) / expenses recognized in Revaluation Reserve:</b>		
<b>Revaluation:</b>		
<b>Carrying Amount:</b>		
Land and Land Development	547,605,914	547,605,914
Building	35,581,621	39,535,134
	<u>583,187,535</u>	<u>587,141,048</u>
<b>Tax base:</b>		
Land and Land Development	-	-
Building	-	-
	<u>-</u>	<u>-</u>
<b>Taxable /(Deductible) temporary difference</b>	<b><u>583,187,535</u></b>	<b><u>587,141,048</u></b>
Tax rate	15.00%	15.00%
<b>Deferred tax liability end of the year/period</b>	<b><u>87,478,130</u></b>	<b><u>88,071,157</u></b>
<b>D.Tax (income) / expenses recognized in Revaluation Reserve:</b>	<b><u>(593,027)</u></b>	<b><u>(660,926)</u></b>
<b>C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)</b>	<b><u>108,349,073</u></b>	<b><u>114,164,389</u></b>



**SHEPHERD INDUSTRIES PLC**  
**Schedule of Trade & Other Payables**  
**as on 30 June 2025**

Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
<b>A: Accounts Payables for Trade</b>			
1	Al-Razi Chemical Complex Ltd (Import)	1,101,350	1,086,143
2	AMJ Singapore PTE Ltd	14,037,166	38,261,204
3	Bandhab Tex Ltd.	7,041,600	-
4	Ben Tech Chemicals Co. Ltd.	1,449,965	17,841,128
5	Chin Hung Fabred Ltd.	32,457,375	-
6	Cheng Chih Transcend Enterprise Corporation	-	74,466,205
7	Crown Wool Wear Ltd.	1,411,987	-
8	Devika Fibres PVT. Ltd	-	8,034,667
9	First International Ltd. Taiwan	-	11,593,500
10	Flow Cheical (HK) Ltd (Goangzhou Bewin Chemical Technology Co; Ltd)	-	2,429,325
11	Foshan Shunde Aolaimi Fine Chemicals Co.Ltd	-	8,028,720
12	GDJD Exports	-	5,172,690
13	Gimatex Industries Pvt Ltd.	5,581,243	-
14	Gracess International Co., Ltd	-	6,501,706
15	Grosprinz Fabz Ltd	11,880,287	-
16	GUANGZHOU BEWIN CHEMICAL	1,949,887	3,008,115
17	GUANGZHOU GREEN WILL TECHNOLOGY	-	3,001,920
18	GUANGZHOU LINGHANG IMPORT AND EXT TRADING CO., LTD.	-	3,717,000
19	Hwa Tai Industries Co. Ltd.	-	29,882,910
20	Jiangsu GTIG ESEN Co. Ltd	11,836,734	25,092,265
21	Khan Enterprise (Import)	26,575,850	-
22	Kimia International Pte Ltd	-	2,771,820
23	Kung Keng Textile (BD) Ltd.	-	7,670,000
24	Le Merite Exports Ltd.	29,619,729	-
25	M B Assocites	2,132,295	-
26	Nahar Spinning Mills Ltd.	33,275,359	-
27	Pashupati Cotyarn LLP	22,656,348	-
28	PT. Elegant Textiles Industry	-	13,344,506
29	PT Hanil Indonesia Ltd.	24,889,205	-
30	PT Sunrise Bumi Textiles	14,135,836	-
31	Queen South Textile Mills Ltd.	11,736,000	-
32	Samuda Chemicals	1,387,538	-
33	Speed Colour Ltd.	1,890,000	-
34	Square Textile Vantures Private Ltd.	14,360,942	-
35	Sri Salasar Balajigro Tech (Pvt) Ltd.	40,219,075	-
36	Tex-Tech Corporation	6,037,500	-
37	Transfer International Group (Hong Kong) Limited	-	4,856,880
38	Tridung Transport Joint Stock Company	22,325,217	-
39	VAM Enterprise	13,874,240	-
40	Xiaohui Vinhphuc Textile Co., Ltd	62,821,830	13,879,632
41	Zhejiang Fengge New Material Shares Co Ltd.	12,481,630	-
42	Bismillah Engineering Workshop	400,040	352,640
43	Bismillah Paper Cone & Tube	2,498,899	2,178,537
44	Chittagong Stock Exchange Ltd.	540,000	540,000
45	Continental Spinning Mills Ltd	34,875	34,875
46	Dhaka Stock Exchange Ltd.	600,000	540,000
47	Dysin International Ltd	8,046,509	181,509



Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
48	Everfirst Technology Ltd.	5,026,999	419,533
49	Everway Yarn Dyeing Ltd	1,697,280	1,697,280
50	G Q Industries Ltd.	1,554,668	866,633
51	Green Will Ltd.	-	2,921,543
52	Hong Lian Industries Ltd.	10,542	-
53	Khan Enterprise	5,483,589	10,531,325
54	Liming (Bangladesh) Ltd	120,000	120,000
55	Lucy Enterprise	1,455	1,455
56	Marzas Traders	510,625	-
57	M/S Anis Traders	111,720	111,720
58	M/S Jafar Traders	2,340,886	1,364,789
59	Nabila Enterprise	30,675	10,725
60	Setu Enterprise Ltd	1,291,197	3,160,772
61	Shepherd Fancy	381,082	261,041
62	SJM Enterprise	492,500	492,500
63	Unique Cement Industries Limited.	189,766	189,766
64	United Chemical	1,110,521	1,680,881
65	Victori Bangla	620,009	-
66	Vision Tex Cp.	11,685	-
		<b>462,271,710</b>	<b>308,297,858</b>
<b>B: Accounts Payables for others</b>			
1	786 Technology	16,000	16,000
2	ABS Colour & Wind	37,066	139,618
3	Active Envrionmental Techonology	31,160	-
4	Akter Corporation	101,177	196,483
5	Al- Noor Secientific Co.	14,831	22,397
6	Artistic Properties Ltd	5,700,000	5,700,000
7	Alo Bitan	49,567	49,567
8	Amber IT Limited	3,000	3,000
9	A M Enterprise	-	16,539
10	Amin Trade & Engineering	119,700	-
11	Apollo High General Trading	326,040	202,536
12	ARG Trading Corporation	-	78,085
13	Asia Yarn Twisting	2,055,713	-
14	Auto Electrics	33,060	33,060
15	Automation Eng. & Controls Ltd	-	55,290
16	Auto Tech	1,150	153,853
17	Bagerhat International	24,938	-
18	Banglalink Digital Communications Ltd	24,088	-
19	Bangla Trac Ltd.	110,486	65,992
20	Bashundhara Paper Mills Ltd.	59,850	95,448
21	Bengal Scale	71,250	14,550
22	Bhaluka Paper House	9,351	9,351
23	Bhuiyan Sewing	85,700	237,160
24	Bismillah Enterprise	7,022	-
25	Central Depository Bangladesh Limited (CDBL)	95,400	95,400
26	Codeware Ltd.	5,646	-
27	Crystal Trading	80,790	80,790
28	Dexterous Engineering	132,114	203,846
29	Eastern Motors Ltd	5,828	5,828
30	Enayet Carbon Brush Manufacturing	538,852	-
31	Euro Vigil (PVT) Ltd	385,552	-
32	Vershine Enterprise	725,000	-
33	Fashion Tex	161,052	-



Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
34	Forever Bless Enterprise Co. Ltd.	111,022	-
35	Glass Work	19,430	-
36	Hi Speed Energy (BD) Ltd	132,214	20,899
37	HRG Environmental Engineering Ltd	-	36,821
38	Hyacinth Fabrics Mills Ltd	-	300,000
39	Insurance Payable Employees	1,200,000	1,200,000
40	I.R. Rubber Industries	18,126	28,770
41	ISN Printing & Packaging	89,200	-
42	IT Vista	21,688	21,688
43	Janani Automobiles	5,828	5,828
44	Janata Hardware Store	37,830	190,662
45	Joy Enterprise	461,338	461,338
46	Kaiqi International (BD) Co. Ltd.	161,052	-
47	K.S. Enterprise ( C&F)	2,494	148,561
48	Legal Professional	370,400	370,400
49	Live IT	21,000	-
50	Lube House	15,684	15,684
51	Lubricant Asia Ltd	138,673	-
52	Maa Bearing & Machineries	39,091	70,829
53	Maan Bangladesh Ltd.	6,900	-
54	Maas Enterprise	-	321,570
55	Mahfel Huq & Co.	18,000	18,000
56	Maisha Tyre & Battery	8,512	-
57	Mark Trade International	637,680	91,679
58	M. B. Associates	218,025	813,830
59	Md. Mijuddin	190,640	-
60	Milnars Pumps Ltd.	810	810
61	ML Industries Co. Ltd	-	2,461,750
62	M/S. Al-Amin Traders	42,500	356,780
63	M/s Alam Store	4,365	4,365
64	M/S Aman Hardware Store	62,618	90,387
65	M/S Israfil Engineering Workshop	31,920	15,132
66	M/S Lin Shu Huei	1,141,766	-
67	M/S Maa Colour House	51,752	51,752
68	M/S Osman Engineering Workshop	49,600	-
69	M/S Reed Consultancy	31,304	-
70	M/s S.N. Enterprise	3,766,745	5,387,620
71	Navana CNG Ltd	6,026	6,026
72	Nayan Automobiles	12,052	-
73	New Star Communication	36,100	-
74	Nitol Motors Ltd	-	91,053
75	Octopass Scientific Co.	36,451	39,128
76	Others Company	85,580	85,580
77	Overseas Marketing Corporation (Pvt) Ltd.	555	555
78	Power World Engineering	56,696	41,710
79	Prime Gas Services	500,000	500,000
80	Prisma Technologies Ltd	17,529	17,529
81	Property Development Ltd.	60,800	30,400
82	Puma Technology Ltd	447,170	142,330
83	Quality Auto Service Center	114,707	98,810
84	Rowshan Bearing House	198,773	266,343
85	Rubasi Trading Ltd	136,965	-
86	Saddam Engineering Workshop	39,970	-
87	SA-Sign Ad	12,096	-



Sl.	Particulars	Amount in Taka	
		30.06.2025	30.06.2024
88	Satcom IT Limited	-	10,990
89	Sharif Bearing & Machineries	218,424	99,408
90	Shehab Enterprise	3,000,000	-
91	SM Color BD	1,535,160	-
92	S. S Engineering	-	15,200
93	S S Lubricants	484,463	156,139
94	S. T Enterprise	898,750	1,193,343
95	Suad Hamja Logistics	286,000	-
96	Taaaha Trading	255,847	-
97	Tanzit Twiest	562,997	1,666,435
98	The National Carrier	1,752,228	-
99	The Pure Bangla Logistics Ltd	179,232	-
100	Trade Tech	51,015	-
101	Triple "S" Yarn Winding	55,559	-
102	Uttara Kallan Samaty	3,000	17,000
103	Vai Mending Work	534,482	403,078
104	Vision Logistics Services	108,000	-
105	Wako International	366,520	230,860
<b>Sub Total</b>		<b>32,172,737</b>	<b>25,071,865</b>
<b>Grand Total (A+B)</b>		<b>494,444,447</b>	<b>333,369,723</b>



**SHEPHERD INDUSTRIES PLC**  
**Unclaimed Dividend Account - 2020 - 2021**  
**As on 30 June 2025**

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



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
45	2200067	1203150043712491	MD ARIFUZZAMAN	143.65
46	2200068	1203150043712507	MD ARIFUZZAMAN	143.65
47	2200069	1203150043712523	FATEMA AKTER	139.40
48	2200070	1203150043712541	RESHMA AKTHER	139.40
49	2200071	1203150043712558	RESHMA AKTHER	139.40
50	2200072	1203150043712590	KHUSHI AKTER	130.05
51	2200073	1203150043712606	KHUSHI AKTER	139.40
52	2200074	1203150043712614	ALIZA	130.05
53	2200075	1203150043712622	ALIZA	147.90
54	2200076	1203150049294269	SHAWKAT HOSSAIN	34.85
55	2200077	1203150049333320	SHAWKAT HOSSAIN	51.85
56	2200078	1203150051436375	NAHIDA AKTER	51.85
57	2200079	1203150051436407	NAHIDA AKTER	217.60
58	2200080	1202760008586480	SHARIF UDDIN AHMED	850.00
59	2200081	1202370016554561	ROSEMERY SULTANA	1,246.50
60	2200083	1203140007367599	ABDUL MANNAN	90.95
61	2200084	1202150051381094	ABEDA SULTANA	443.70
62	2200085	1204140045531356	M A MANNAN	2,395.30
63	2200086	1202220000241151	MRS ZAKIA SULTANA	1,275.00
64	2200087	1204120019467800	FERDOUS ARA SHIBLI	8.50
65	2200088	1204120019559287	NOORJAHAN BEGUM	174.25
66	2200089	1204120019599781	FERDOUS ARA SHIBLI	8.50
67	2200090	1204120019599791	NOORJAHAN BEGUM	276.25
68	2200091	1202610003233191	MOHD ZAHID HOSSAIN	13.60
69	2200092	1301860013305591	MITU KUMAR DEY	6,708.20
70	2200093	1202720073906963	MD RUBEL FAKIR	8.50
71	2200094	1203800037393694	MD SHAMEEM AHSAN	616.25
72	2200095	1201940061020575	MD JUEL KHAN	33.15
73	2200096	1202550028087611	MD JAHIRUL ISLAM	871.25
74	2200097	1201540030948028	MD FARDAUS	147.90
75	2200098	1203830020530524	TANVIR HOSSAIN	180.20
76	2200099	1203000060111614	MD EMAMUL HOQUE	4.25
77	2200100	1203000060111772	MST FATEMA BEGUM	2.55
78	2200101	1203000042529713	MD MASIUR RAHMAN BHUIYAN	1,054.00
79	2200102	1203000053277000	MD ALAMGIR HOSSAIN	51.85
80	2200103	1203060017434349	MD AL MAMUN	20,648.20
81	2200104	1203060017434373	MD AL MAMUN	7,405.20
82	2200105	1203150059690753	MD NAZRUL ISLAM	34.85
83	2200106	1203150059690796	MR MD NAZRUL ISLAM	34.85
84	2200107	1204310035193867	MD KHURRAM AZAD	1,654.95
85	2200108	1204680039052221	MD IBRAHIM	407.15
86	2200109	1204680039065354	MD YUNUS MIAH	499.80
87	2200110	1201940016550743	MD SHAHEEN IQBAL	1,014.30
88	2200111	1202980012809931	RUBABA RAHMAN	1,549.55
89	2200112	1203050039245943	MD MAHFUZUR RAHMAN BHUIYAN	2,526.20
90	2200114	1203790016017277	SANGRAM KUMAR MOHAJAN	5,978.05
91	2200115	1203110039648421	MIR MOHIUDDIN	612.85
92	2200116	1203110039648462	MIR MOHIUDDIN	287.30
93	2200117	1203110039648510	MIR AFTAB UDDIN	612.85



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
94	2200118	1203320019705321	DR MD SAIDUR RAHMAN	871.25
95	2200119	1202800029626393	TUSHAR AHMED	88.40
96	2200120	1203550033576353	MD ABDUL MUNAYEM	4,250.00
97	2200121	1201590024744583	MD MOHI UDDIN	9.35
98	2200122	1201980029228976	SHAHINA AKHTER	527.00
99	2200123	1204050020682218	MD DELWAR HOSSAIN	509.15
100	2200124	1201960073532954	REHANA AKTER PRAMI	556.75
101	2200125	1203040017363301	ANWARA ANU	527.00
102	2200126	1201730065257019	MD ABDUL AZIZ	144.50
103	2200127	1204240028037605	MOHAMMAD NURUL AMIN	527.00
104	2200128	1203150046647481	MD AL IMRAN	125.80
105	2200129	1203150046647498	MD AL IMRAN	125.80
106	2200130	1201900040503536	MD NESARUDDIN	31.45
107	2200131	1204970059060411	ROJINA AKTER	1,785.00
108	2200132	1204970059060669	HARUNUR RASHID	1,785.00
109	2200133	1204970059060685	MD JAMAL UDDIN	1,785.00
110	2200134	1204970059060693	NASRIN AKTER	1,785.00
111	2200135	1204970059067976	HARUNUR RASHID	1,785.00
112	2200136	1204970059067984	MD JAMAL UDDIN	1,785.00
113	2200137	1204970059067992	NASRIN AKTER	1,785.00
114	2200138	1204970059071842	ROJINA AKTER	1,785.00
115	2200139	1204970059374194	MANSUR ISLAM ASIF	1,785.00
116	2200140	1204970059374201	MUJIBUR RAHAMAN	1,785.00
117	2200141	1204970059374475	MUJIBUR RAHAMAN	1,700.00
118	2200142	1204970059573973	MANSUR ISLAM ASIF	1,785.00
119	2200143	1204970063362120	MD BADIUL ALAM	1,785.00
120	2200144	1204970063363901	MD BODIUL ALAM	1,785.00
121	2200145	1203680044630056	AFIA SULTANA	192.95
122	2200146	1203970034368871	KAMAL HOSSAIN	196.35
123	2200148	1201820034974722	RATAN CHANDRA BARMAN	20.40
124	2200149	1202840054950938	JAKIR	504.05
125	2200150	1201700032783435	ASIT KUMAR DAS	4,390.25
126	2200151	1601880033977098	MD ROWSHAN ALI	527.00
127	2200153	1203150029141164	ZAKIA BEGUM	18.70
128	2200154	1201730050338170	MARJANA	850.00
129	2200156	1201730036306706	ISHFAQ HOSSAIN CHOWDHURY	85.00
130	2200157	1202370024912009	HALIMA KHATUN	527.00
131	2200158	1204230045218063	AVIJIT KUMAR BISWAS	871.25
132	2200159	1203810021555044	MOHAMMAD YOUSUF	12,763.60
133	2200160	1201590052544296	MST ROKEYA KHATUN	957.95
134	2200161	1202880061607515	MD DURUL HODA	478.55
135	2200162	1202370037685662	MD AMZAD HOSSAIN MOLLA	527.00
136	2200163	1201780008394465	HAJEE ABU TAHER	522.75
137	2200164	1203550015465234	NASIMA KHANAM	638.35
138	2200165	1203500056297953	TASLIMA BEGUM	474.30
139	2200166	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	105.40
140	2200167	1202470023833765	MISS ISHRAT JAHAN NIHAR	527.00
141	2200168	1203210013143608	RANU BEGUM	493.00
142	2200169	1204760049477498	MOS KHADIJA AKTHER SHIULY	418.20



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
143	2200170	1202410016490294	MOHD ALAM SARDER	1.70
144	2200171	1202950048919564	MD RASEL	3,400.00
145	2200172	1203150049259495	MD MOSHIUR RAHMAN	113.05
146	2200173	1203150049290592	MD MOSHIUR RAHMAN	34.85
147	2200174	1203150049293320	MD ROBIUL ALAM	34.85
148	2200175	1203150049293371	MD ROBIUL ALAM	330.65
149	2200176	1201580049745645	MD PALASH HOSSAIN SARKAR	1,245.25
150	2200177	1202830058266637	MAZBOH UDDIN	1.70
151	2200178	1203300037349041	MOHAMMAD NURUL ISLAM	126.65
152	2200179	1201950019115218	MD SAIFUDDIN AHMED	527.00
153	2200180	1203970025042928	MAKBUL HOSSAIN	972.40
154	2200181	1605550050583139	MD SHAHAZUL ISALAM	25,500.00
155	2200182	1202180056323254	BIPASHA SAMAD	1,551.25
156	2200183	1203880029075575	MOHAMMAD ABDUL QUDDUS	1,683.00
157	2200184	1201700062176234	JAHANGIR ALAM	507.45
158	2200185	1204140056904628	FAZLIMA KHATUN	1,774.80
159	2200186	1203550064403011	ABDUL QUAYUM	86.70
160	2200187	1203020009648435	MISS JAMILA AKTER PINU	527.00
161	2200188	1203040035136428	MD RUHUL AMIN	871.25
162	2200189	1204970043272644	NAZMIN SULTANA	1,020.00
163	2200190	1201890050588249	MD AKTARRUZZAMAN	2.55
164	2200191	1202410026391724	A JALIL	453.05
165	2200192	1204090007769378	MD ABUL KALAM AZAD	86.70
166	2200193	1204070032858900	SHAHEEN AKTER	527.00
167	2200194	1204240048482704	HOSNE ARA	38.25
168	2200195	1204240048483859	MR USHAN AHMED	71.40
169	2200196	1204090039518731	MOHAMMAD FAISAL AHMED	8,500.00
170	2200197	1203670051221361	PROBEER CHANDRA BARAL	1,264.80
171	2200198	1203620047052468	JBCML N0009	0.85
172	2200199	1204970068078455	MD AYUB ALI	340.00
173	2200200	1203570058782484	TAHMINA ISLAM	850.00
174	2200201	1203570058782492	TAHMINA ISLAM	850.00
175	2200202	1203570058782508	SALMA TABASSUM	850.00
176	2200203	1203570058782516	SALAM TABASSUM	850.00
177	2200204	1203570058782524	MST NAZNIN NAHAR	850.00
178	2200205	1203570058815413	MST NAZNIN NAHAR	850.00
179	2200206	1601880034594591	MOHD MOMINUR RAHMAN	527.00
180	2200207	1206090010443761	MD MUSTAFIZUR RAHMAN	871.25
181	2200208	1201730071007803	MAJADA RAHMAN	664.70
182	2200209	1201640027597720	MD TARIQUR RAHMAN	1,423.75
183	2200210	1201580007540367	HASINA ABEDIN	263.50
184	2200211	1202850006077210	MR MD AL MAMUN	2,550.00
185	2200212	1201850002400504	SYED MACKSUSUL ALAM	1,232.50
186	2200213	1201580001557365	MD ABUL HOSSAIN	527.00
187	2200215	1601880028828381	MD HABIBUR RAHMAN	871.25
188	2200216	1201630021023864	BIZ POINTS LTD	820.00
189	2200217	1202020035034243	MR SANATON SARKER	558.00
190	2200218	1204230019346982	SUBIR SAHA	435.20
191	2200219	1203140018401353	MD AHSANOUL HABIB SHADI	7,667.00



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
192	2200220	1203140058515481	MD RAFIQR RAHMAN	425.00
193	2200221	1203150006848247	MD JASHIM UDDIN	527.00
194	2200222	1203590032010874	PRODIP KUMAR PAUL	1,275.00
195	2200223	1203550018161570	BIDYUT KANTI TALUKDER	105.40
196	2200224	1204970072310472	MD ALA UDDIN	7,225.00
197	2200225	1201960075177128	MD ESHAK	799.00
198	2200226	1201850008616855	TARAWATH FATHEMA CHOWDHURY	680.00
199	2200227	1201850011040791	NISATH NAJIB CHOWDHURY	680.00
200	2200228	1201580074814539	RAHUL BHATTACHARJEE	340.00
201	2200229	1202410028583778	MD NURUL ALAM CHOWDHURY	504.05
202	2200230	1201850012415224	MAHFUJUR REZA CHOWDHURY	680.00
203	2200231	1201850060008195	MUZIBUR REZA CHOWDHURY	680.00
204	2200232	1203680000099381	MAMUNUR RASHED SHAHIN	1,700.00
205	2200233	1605070033940897	ANTARA SAHA	1,742.50
206	2200234	1202140025777936	MD KAMRUZZAMAN BAKUL	1,700.00
207	2200235	1201850010245988	SHAJIDA BEGUM CHOWDHURY	977.50
208	2200236	1201850019707776	SHABEEN SADIKA	680.00
209	2200237	1201850019707792	SHABEEN SADIKA	680.00
210	2200238	1203550045955104	ASHRAFUL ALAM CHOWDHURY	447.10
211	2200239	1201850010245996	SABIHA CHOWDHURY	680.00
212	2200240	1201850010965910	MAHJABIN CHOWDHURY	977.50
213	2200241	1201850012415341	HUMAYRA RASHID CHOWDHURY	680.00
214	2200242	1201850012797399	HUMAYUN RASHID CHOWDHURY	680.00
215	2200243	1201850014161415	HELAL AHMED CHOWDHURY	680.00
216	2200244	1201850014161423	JAKIR HUSSAIN	680.00
217	2200245	1201850014161431	IFFATH ARA CHOWDHURY	680.00
218	2200246	1201850014161441	SALMA CHOWDHURY	680.00
219	2200247	1201850015379188	SUAIM HAMID CHOWDHURY	680.00
220	2200248	1203610033219202	MAMUN IQBAL KHAN	71.40
221	2200249	1204760072757121	MD ABDUL HOQUE	1,615.00
222	2200250	1204170019328911	MD ABDULLAH AL NOMAN	527.00
223	2200251	1202630030921171	SAHEDA AKTER	1,054.00
224	2200252	1201590006536844	MD YOUNUS	5.10
225	2200253	1204040030404073	SK SHAMIM AHMED	50.15
226	2200254	1203360075480381	DABYSISH PAUL	850.00
227	2200255	1202120012307993	MD SOLAYMAN	2.55
228	2200256	1201830072224565	MD SIFATUR RAHMAN	95.20
229	2200257	1203550046123687	TOWSIF CHOWDHURY	918.00
230	2200258	1204310045142966	MD SHABOJ	2,550.00
231	2200259	1203140053902920	ESRAT JAHAN ESHITA	435.20
232	2200261	1202550065103920	LUTHFA BEGUM CHOUDHURY	4,617.20
233	2200262	1201580013249724	MD KHALILUR RAHMAN	12.75
234	2200263	1202650070356541	MD ESTIAQUE HOSSAIN	4,050.00
235	2200264	1201580021174248	MAMTAZ BEGUM	2,601.00
236	2200265	1203260072076603	MOSAMMAT REHANA AKTER	28.05
237	2200266	1203150027012748	ARJU BEGUM	125.80
238	2200267	1203150043712812	ARJU BEGUM	143.65
239	2200268	1202600020821101	ABU JAFAR MD RAKIB HASAN	43.35
240	2200269	1201940015366369	MD NURUR RAHMAN PATWARY	170.00



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
241	2200270	1202020000077814	SHEIKH FARZANA NAHID	53.55
242	2200271	1204770057228057	BILKISH KHANAM POPPY	1,232.50
243	2200272	1202900033475652	MD KAMAL UDDIN	105.40
244	2200273	1202140000014006	SHAH ALAM BABU	1,054.00
245	2200274	1202740018361238	MOUSUMI BARUA	632.40
246	2200275	1201580008568715	MD FARUQ GAZI	4,250.00
247	2200276	1202950017128836	ARMAN ALAM	316.20
248	2200277	1204030062712392	JAVED AHMED	957.95
249	2200278	1203680044882463	MD KHOKON MIAH	2,550.00
250	2200279	1203060041348583	DR MD MAMUNUR RASHID	701.10
251	2200280	1202620002032974	MD HARUN AR RASHID	3,583.80
252	2200281	1201600015872374	MOHAMMED ASAD ULLAH	645.30
253	2200282	1202840056206902	REGIA BEGUM	1,742.50
254	2200283	1202840056207725	MARUF HOSSAIN	1,742.50
255	2200285	1202490074936619	TASLIMA MIAH	1,178.95
256	2200286	1202490074936678	MD MINTO	826.20
257	2200287	1202490074936750	MD MINTO	719.95
258	2200288	1202490074936833	MD LITON ALI	719.95
259	2200289	1202490074936908	MD LITON ALI	719.95
260	2200290	1202490074936983	PARIMAL CHANDRO SHIL	719.95
261	2200291	1202490074937051	PARIMUL CHANDRA SHIL	719.95
262	2200292	1202490074937150	SUNDOR ALI	719.95
263	2200293	1202490074937268	SUMDOR ALI	709.75
264	2200294	1202490074937316	MST MORIOM BEGUM	709.75
265	2200295	1202490074937431	MST MARIOM BEGUM	709.75
266	2200296	1202490074937490	KHOKAN CHANDRA DAS	709.75
267	2200297	1202490074937549	KHOKAN CHANDRA DAS	709.75
268	2200298	1202490074937613	HUMAYUN KABIR MREDA	709.75
269	2200299	1202490074937664	HUMAYUN KABIR MREDA	757.35
270	2200300	1202490074937720	MD EDLAS ALI	709.75
271	2200301	1202490074937781	MD EDLAS ALI	709.75
272	2200302	1202490074937838	MR PANNU	709.75
273	2200303	1202490074937870	MR PANNO	709.75
274	2200304	1202490074937902	MST MINA BEGUM	709.75
275	2200305	1202490074938147	MST MRNA BEGUM	709.75
276	2200306	1202490074938310	MD ABDUL BAREK	709.75
277	2200307	1202490074938353	MD ABDUL BAREK	709.75
278	2200308	1202490074938411	MD SHAHIN KHA	709.75
279	2200309	1202490074938444	MD SHAHIN KHA	709.75
280	2200310	1202490074986294	MD PARBEZ	699.55
281	2200311	1202490074986342	MD PARBEZ	699.55
282	2200312	1202490074986385	AKIR HUSSAIN	699.55
283	2200313	1202490074986451	AKIR HUSSAIN	699.55
284	2200314	1202490074986540	MD OMAR FARUQUE	699.55
285	2200315	1202490074986615	MD OMAR FARUQUE	731.85
286	2200316	1202490074986706	NUR IZAZ	699.55
287	2200317	1202490074986813	NUR IZAZ	699.55
288	2200318	1202490074986904	MD RAKIBUL GAZI	699.55
289	2200319	1202490074987058	MD RAKIBUL HASAN GAZI	699.55



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
290	2200320	1202490074987114	MD SHAKIL	719.10
291	2200321	1202490074987157	MD SHAKIL	719.10
292	2200322	1202490074987191	MD HASANUZZAMAN	696.15
293	2200323	1202490074987272	MD HASANUZZAMAN	699.55
294	2200324	1202490074987304	SHAMIM AHMED	699.55
295	2200325	1202490074987363	SHAMIM AHMED	666.40
296	2200326	1202490074988285	MD RAKIBUL ISLAM	666.40
297	2200327	1202490074988368	MD RAKIBUL ISLAM	696.15
298	2200328	1202490074988673	MD YOUSUF MOLLA	696.15
299	2200329	1202490074988731	MD YOUSUF MOLLA	993.65
300	2200330	1202490074988847	MOHAMMAD IRFAN	665.55
301	2200331	1202490074988911	MOHAMMAD IRFAN	666.40
302	2200332	1202490074989014	MD AL AMIN MIA	665.55
303	2200333	1202490074989091	MD AL AMIN MIA	682.55
304	2200334	1202490074989204	MD RAJULUR RASHID TAREK	665.55
305	2200335	1202490074989311	MD RAJULUR RASHID TAREK	665.55
306	2200336	1202490074989437	MAHAMUDUL HASAN RAKIN	665.55
307	2200337	1202490074989511	MAHAMUDUL HASAN RAKIB	665.55
308	2200338	1202490074989833	JAKIR HOSSAIN RIDOY	664.70
309	2200339	1202490074989975	JAKIR HOSSAIN RIDOY	682.55
310	2200340	1202490074990187	MD SUJON MEAN	693.60
311	2200341	1202490074990278	MD SUJON MEAN	692.75
312	2200342	1202490074990377	MD ZAKIR HOSSAIN	692.75
313	2200343	1202490074990516	MD ZAKIR HOSSAIN	692.75
314	2200344	1202490074990615	SAJUBUR RAHMAN	692.75
315	2200345	1202490074990757	SAJIBUR RAHMAN	692.75
316	2200346	1202490074990848	SHUVO KHAN	692.75
317	2200347	1202490074990963	SHUVO KHAN	697.85
318	2200348	1202490074991106	ABDULLAH MD TAHER	697.85
319	2200349	1202490074991248	ABDULLAH MD TAHER	697.85
320	2200350	1202490074991347	RAKIB UDDIN	697.85
321	2200351	1202490074991869	RAKIB UDDIN	697.85
322	2200352	1202490074991992	NUR KARIM	697.85
323	2200353	1202490074992376	NUR KARIM	692.75
324	2200354	1202490074992483	HUSSAIN AHAMMAD	692.75
325	2200355	1202490074992681	HUSSAIN AHAMMAD	697.85
326	2200356	1202490074992799	RIMON AHMED	697.85
327	2200357	1202490074992881	RIMON AHMED	692.75
328	2200358	1202490074997914	JHARNA RANI DAS	692.75
329	2200359	1202490074998009	JHARNA RANI DAS	697.85
330	2200360	1202490074998084	LIPI AKTER	712.30
331	2200361	1202490074998175	LILPI AKTER	697.00
332	2200362	1202490074998258	HABIBUR MOLLA	692.75
333	2200363	1202490074998306	HABIBUR MOLLA	712.30
334	2200364	1202490074998413	MD SHIDUL ISLAM SHEKH	709.75
335	2200365	1202490074998520	MD SHIDUL ISLAM SHEKH	709.75
336	2200366	1202490074998581	REHENA AKTER	709.75
337	2200367	1202490074998621	REHENA AKTER	692.75
338	2200368	1202490074998745	MD MOHIDUL ISLAM	750.55



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
339	2200369	1202490074998801	MD MOHIDUL ISLAM	750.55
340	2200370	1202490074998943	CHAMPA BEGUM	750.55
341	2200371	1202490074999038	CHAMPA BEGUM	750.55
342	2200372	1202490074999102	MD ABDUL MOJID	692.75
343	2200373	1202490074999196	MD ABDUL MAJID	692.75
344	2200374	1202490074999260	SALIM DAWAN	709.75
<b>Total</b>				<b>378,330</b>

**SHEPHERD INDUSTRIES PLC**  
**Dividend Payable Account- 2022-23**  
**As on 30 June 2025**

1	2300001	1603870061222231	LIN WEN YU	1,176,519.40
2	2300002	1603870061222258	CHANG SHU LING	274,204.35
3	2300003	1603870061222266	HUANG CHENG FEI	3.50
4	2300004	1603870061222314	TSENG YA FEN	648,611.25
5	2300005	1603870061222322	YANG BO CHEN	3.50
6	2300006	1603870061222330	LI HSING CHIEH	3.50
7	2300007	1603870061222349	YIN SHIH WEN	3.50
8	2300008	1603870061222357	KAO CHUN CHE	555,569.00
9	2300009	1603870061222365	CHANG SHIH LIN	303,091.60
10	2300010	1603870061222373	LEE HUEI CHUN	340,896.85
11	2300011	1603870061222381	CHEN CHEN YEN	1,152,461.70
12	2300012	1603870061233720	LIU LIANG CHING	124,486.25
13	2300013	1603870061233747	KAO CHI FU	118,387.50
14	2300014	1603870061233755	LIANG XIAO PING	545,427.90
15	2300015	1603870061233763	YAO JIAN ZHONG	7.70
16	2300016	1603870061233811	CHEN XIAO YUAN	4.50
17	2300017	1603870063393234	LIU HSIEH MING	73,011.15
18	2300018	1603870063393341	CHEN LING	195,166.30
19	2300019	1605550061237919	SHEN MING HSIUNG	242.55
20	2300020	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	568.65
21	2300021	1201570017267885	SANJIT KUMAR SAHA	348.50
22	2300022	1201580037443541	MD.AZIM MOLLA	263.50
23	2300023	1201900044913709	DR. MAHFUZ ARA BEGUM	605.63
24	2300024	1201980036600511	BINA RANI SAHA	4.68
25	2300025	1202030038551636	MST. NASIMA HOSSAIN	1,785.85
26	2300026	1202350042866420	LUBNA ISLAM	0.43
27	2300027	1202950045513037	SEKANDAR ALI	263.50
28	2300028	1202950045513045	MOHAMMAD SALIM	263.50
29	2300029	1203040040289929	HIMADRI GHOSE	43.78
30	2300030	1203140045951601	SHAHANA BEGUM	201.88
31	2300031	1203150043712531	MEHERUN NESSA	69.70
32	2300032	1203150049182186	REPON	60.78
33	2300033	1203150049185543	JASHIM HOSSAIN JOY	56.53



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34	2300034	1203150049185586	JASHIM HOSSAIN JOY	58.65
35	2300035	1203150049259487	ABU SAYED	95.63
36	2300036	1203520020784336	FERDUSUR RAHMAN	340.00
37	2300037	1203750019879025	MRS PARUL AKTER PANNA	126.23
38	2300038	1203880046455116	MD. MOKTER HOSSAIN	205.70
39	2300039	1205670040740796	MD. ALIUL ISLAM	1,487.50
40	2300040	1203570035238281	MUHAMMAD RAQIBUL ISLAM	11.48
41	2300041	1204490075170241	HOSSAIN TAMJID IMAM MIM	247.50
42	2300042	1202400021709945	MD JAHANGIR ALAM	1,350.00
43	2300043	1202420038830274	BILLAL HOSSAIN	4.68
44	2300044	1203220062601121	MD MASUDUR RAHMAN	184.03
45	2300045	1201840062607624	MD MAHFUZ	457.30
46	2300046	1201580008967980	MATIUR RAHMAN	212.50
47	2300047	1201900015162628	HUMAYUN KABIR	114.33
48	2300048	1202010031074740	SETARA BEGUM	263.50
49	2300049	1203150027012649	FATEMA AKTER	62.90
50	2300050	1203150030417761	MEHERUN NESSA	62.90
51	2300051	1203150043712491	MD ARIFUZZAMAN	71.83
52	2300052	1203150043712507	MD ARIFUZZAMAN	71.83
53	2300053	1203150043712523	FATEMA AKTER	69.70
54	2300054	1203150043712541	RESHMA AKTHER	69.70
55	2300055	1203150043712558	RESHMA AKTHER	69.70
56	2300056	1203150043712590	KHUSHI AKTER	65.03
57	2300057	1203150043712606	KHUSHI AKTER	69.70
58	2300058	1203150043712614	ALIZA	65.03
59	2300059	1203150043712622	ALIZA	73.95
60	2300060	1203150049294269	SHAWKAT HOSSAIN	17.43
61	2300061	1203150049333320	SHAWKAT HOSSAIN	25.93
62	2300062	1203150051436375	NAHIDA AKTER	25.93
63	2300063	1203150051436407	NAHIDA AKTER	108.80
64	2300064	1202760008586480	SHARIF UDDIN AHMED	425.00
65	2300065	1202370016554561	ROSEMERY SULTANA	623.25
66	2300066	1203140007367599	ABDUL MANNAN	45.48
67	2300067	1202150051381094	ABEDA SULTANA	221.85
68	2300068	1204140045531356	M A MANNAN	1,197.65
69	2300069	1202220000241151	MRS ZAKIA SULTANA	637.50
70	2300070	1202610003233191	MOHD ZAHID HOSSAIN	6.80
71	2300071	1202720073906963	MD RUBEL FAKIR	4.25
72	2300072	1203800037393694	MD SHAMEEM AHSAN	297.50
73	2300073	1201940061020575	MD JUEL KHAN	16.58
74	2300074	1202550028087611	MD JAHIRUL ISLAM	403.75
75	2300075	1201640023248631	MOHAMMED ANISUR RAHMAN	850.00
76	2300076	1201540030948028	MD FARDAUS	73.95
77	2300077	1203830020530524	TANVIR HOSSAIN	90.10
78	2300078	1203000060111614	MD EMAMUL HOQUE	2.13
79	2300079	1203000060111772	MST FATEMA BEGUM	1.28
80	2300080	1203000042529713	MD MASIUR RAHMAN BHUIYAN	527.00
81	2300081	1203000053277000	MD ALAMGIR HOSSAIN	25.93
82	2300082	1203060017434349	MD AL MAMUN	10,324.10



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83	2300083	1203060017434373	MD AL MAMUN	3,702.60
84	2300084	1605570048520871	BANCO FIN & INV LTD I232	2,635.00
85	2300085	1203150059690753	MD NAZRUL ISLAM	17.43
86	2300086	1203150059690796	MR MD NAZRUL ISLAM	17.43
87	2300087	1202370017879396	DEWAN MD ZONAYED MORSHED	900.00
88	2300088	1204310035193867	MD KHURRAM AZAD	827.48
89	2300089	1204680039052221	MD IBRAHIM	203.58
90	2300090	1204680039065354	MD YUNUS MIAH	249.90
91	2300091	1201940016550743	MD SHAHEEN IQBAL	507.15
92	2300092	1202980012809931	RUBABA RAHMAN	774.78
93	2300093	1203790016017277	SANGRAM KUMAR MOHAJAN	2,989.03
94	2300094	1203110039648421	MIR MOHIUDDIN	340.00
95	2300095	1203110039648462	MIR MOHIUDDIN	143.65
96	2300096	1203110039648510	MIR AFTAB UDDIN	306.43
97	2300097	1202800029626393	TUSHAR AHMED	44.20
98	2300098	1203110045298350	SHOBASH CHANDRA DEV	2,975.00
99	2300099	1203550033576353	MD ABDUL MUNAYEM	2,125.00
100	2300100	1201590024744583	MD MOHI UDDIN	4.68
101	2300101	1201980029228976	SHAHINA AKHTER	263.50
102	2300102	1204050020682218	MD DELWAR HOSSAIN	254.58
103	2300103	1201960073532954	REHANA AKTER PRAMI	278.38
104	2300104	1301030044632922	SHEIKH MIZANUR RAHMAN	95.63
105	2300105	1203040017363301	ANWARA ANU	263.50
106	2300106	1201730065257019	MD ABDUL AZIZ	72.25
107	2300107	1203180025634434	DR SIRAJEE SHAFIQL ISLAM	2,125.00
108	2300108	1204240028037605	MOHAMMAD NURUL AMIN	263.50
109	2300109	1203150046647481	MD AL IMRAN	62.90
110	2300110	1203150046647498	MD AL IMRAN	62.90
111	2300111	1201900040503536	MD NESARUDDIN	15.73
112	2300112	1204970059060411	ROJINA AKTER	892.50
113	2300113	1204970059060669	HARUNUR RASHID	892.50
114	2300114	1204970059060685	MD JAMAL UDDIN	892.50
115	2300115	1204970059060693	NASRIN AKTER	892.50
116	2300116	1204970059067976	HARUNUR RASHID	892.50
117	2300117	1204970059067984	MD JAMAL UDDIN	892.50
118	2300118	1204970059067992	NASRIN AKTER	892.50
119	2300119	1204970059071842	ROJINA AKTER	892.50
120	2300120	1204970059374194	MANSUR ISLAM ASIF	892.50
121	2300121	1204970059374201	MUJIBUR RAHAMAN	892.50
122	2300122	1204970059374475	MUJIBUR RAHAMAN	862.75
123	2300123	1204970059573973	MANSUR ISLAM ASIF	892.50
124	2300124	1204970063362120	MD BADIUL ALAM	892.50
125	2300125	1204970063363901	MD BODIUL ALAM	892.50
126	2300126	1203680044630056	AFIA SULTANA	96.48
127	2300127	1203970034368871	KAMAL HOSSAIN	98.18
128	2300128	1201820034974722	RATAN CHANDRA BARMAN	10.20
129	2300129	1202180017675960	MR MD MOSTAFA SHOAIVE REZA	0.43
130	2300130	1601880033977098	MD ROWSHAN ALI	263.50
131	2300131	1203150029141164	ZAKIA BEGUM	9.35



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132	2300132	1202060072171026	FAISAL TAHER	31,875.00
133	2300133	1201730050338170	MARJANA	425.00
134	2300134	1201730036306706	ISHFAQ HOSSAIN CHOWDHURY	85.00
135	2300135	1202370024912009	HALIMA KHATUN	263.50
136	2300136	1204230045218063	AVIJIT KUMAR BISWAS	435.63
137	2300137	1605570048525518	BANCO FIN & INV LTD I150	1,572.50
138	2300138	1202370037685662	MD AMZAD HOSSAIN MOLLA	263.50
139	2300139	1203550015465234	NASIMA KHANAM	319.18
140	2300140	1203500056297953	TASLIMA BEGUM	237.15
141	2300141	1203020009648435	MISS JAMILA AKTER PINU	263.50
142	2300142	1201600004543796	MD ZULQUR NAIN KHABBAH CHY	52.70
143	2300143	1201700006393440	MD ABDUR RAHMAN MASTER	425.00
144	2300144	1203210013143608	RANU BEGUM	246.50
145	2300145	1201960072451263	MD MOHIUDDIN	157.25
146	2300146	1203040035136428	MD RUHUL AMIN	435.63
147	2300147	1204970043272644	NAZMIN SULTANA	510.00
148	2300148	1201890050588249	MD AKTARRUZZAMAN	1.28
149	2300149	1204760049477498	MOS KHADIJA AKTHER SHIULY	209.10
150	2300150	1202410016490294	MOHD ALAM SARDER	0.85
151	2300151	1201950055177530	B M SHAHINUR ISLAM	7,225.00
152	2300152	1202950048919564	MD RASEL	1,700.00
153	2300153	1202410026391724	A JALIL	226.53
154	2300154	1203150049259495	MD MOSHIUR RAHMAN	56.53
155	2300155	1203150049290592	MD MOSHIUR RAHMAN	17.43
156	2300156	1203150049293320	MD ROBIUL ALAM	17.43
157	2300157	1203150049293371	MD ROBIUL ALAM	165.33
158	2300158	1204570008104842	MD MOZAFFAR HOSSAIN	263.50
159	2300159	1605570048524026	BANCO FIN & INV LTD I172	871.25
160	2300160	1605570048525098	BANCO FIN & INV LTD I153	170.00
161	2300161	1201580049745645	MD PALASH HOSSAIN SARKAR	622.63
162	2300162	1201950019115218	MD SAIFUDDIN AHMED	263.50
163	2300163	1203970025042928	MAKBUL HOSSAIN	486.20
164	2300164	1204090007769378	MD ABUL KALAM AZAD	43.35
165	2300165	1204070032858900	SHAHEEN AKTER	263.50
166	2300166	1202180056323254	BIPASHA SAMAD	775.63
167	2300167	1201700062176234	JAHANGIR ALAM	253.73
168	2300168	1204140056904628	FAZLIMA KHATUN	887.40
169	2300169	1203550064403011	ABDUL QUAYUM	43.35
170	2300170	1204090039518731	MOHAMMAD FAISAL AHMED	7,650.00
171	2300171	1203670051221361	PROBEER CHANDRA BARAL	632.40
172	2300172	1203620047052468	JBCML N0009	0.43
173	2300173	1204970068078455	MD AYUB ALI	170.00
174	2300174	1203570058782508	SALMA TABASSUM	425.00
175	2300175	1203570058782516	SALAM TABASSUM	425.00
176	2300176	1203570058782524	MST NAZNIN NAHAR	425.00
177	2300177	1203570058815413	MST NAZNIN NAHAR	425.00
178	2300178	1601880034594591	MOHD MOMINUR RAHMAN	263.50
179	2300179	1206090010443761	MD MUSTAFIZUR RAHMAN	435.63
180	2300180	1201730071007803	MAJADA RAHMAN	332.35



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181	2300181	1202950008175101	MITHUN KHAN	2,108.43
182	2300182	1201640027597720	MD TARIQUR RAHMAN	711.88
183	2300183	1201960018239560	MD KAMRUL AHASAN	435.63
184	2300184	1201890058546633	ASMA AKTER	850.00
185	2300185	1203330015822891	MD ABU TAHER	279.00
186	2300186	1203180022067028	MD AZMAT ALI	239.28
187	2300187	1203140020230531	MD FARUK HOSSAIN	76.08
188	2300188	1204870037327715	MD GOLAM KIBRIA	263.50
189	2300189	1202400052930102	MD MORTOZA KAMAL	108.80
190	2300190	1202490018534189	TASLIMA CHOWDHURY	191.68
191	2300191	1201580016535064	ABDUL MOTIN SHAHID	45.90
192	2300192	1201580030998645	RUBINA BINTA MOTIN	280.93
193	2300193	1203110066452122	SAMIR ROY	892.50
194	2300194	1201580007540367	HASINA ABEDIN	131.75
195	2300195	1201580072286972	SYEDA NURUNNAHER BEGUM	263.50
196	2300196	1201580072287412	SYEDA NURUNNAHER BEGUM	65.88
197	2300197	1201900017176552	MD NURUJJAMAN ISLAM	2,125.00
198	2300198	1202420004133454	MD WALIULLAH	0.45
199	2300199	1204480017885625	ROKEYA BEGUM	287.30
200	2300200	1204140017310864	NURJAHAN AKTAR	585.00
201	2300201	1204140017311090	NURJAHAN AKTAR	540.00
202	2300202	1201560010906333	MS NURUNNAHAR	191.25
203	2300203	1201560013121802	MD SAIFUL ISLAM	637.50
204	2300204	1201730023832688	SIKDER MOHAMMAD ALI	10,134.90
205	2300205	1201560056949421	MD SARAWAR HOSSAIN KHAN	2,250.00
206	2300206	1203150046647455	MD ZAKIR HOSSAIN	62.90
207	2300207	1203150046647471	MD ZAKIR HOSSAIN	62.90
208	2300208	1202250014870041	MD HASANAT	263.50
209	2300209	1201580001556518	MR A K M JASHIM UDDIN AHMED	10.63
210	2300210	1204570044576348	SAROWAR ALAM	263.50
211	2300211	1203180014066224	KAZI EKRAMUL HOQUE	92.25
212	2300212	1201820075815005	MD GOLZER HOSSAIN BHUIYAN	1,912.50
213	2300213	1202420040272368	SYED IQBAL HOSSAIN	3,400.00
214	2300214	1204490052140911	SHAHJAHAN	425.00
215	2300215	1203390037120569	M A BASHER	43.35
216	2300216	1301030005739637	ROWSHAN ARA BEGUM	1,976.25
217	2300217	1202350005048634	MRS HALIMA AKTER	0.43
218	2300218	1206420076024699	MD SAJJAT HOSSAIN	450.00
219	2300219	1203670040570525	DR DWIJENDRA SAHA	239.28
220	2300220	1203920026389361	MD MOJIBUR RAHMAN	217.60
221	2300221	1201850009702317	ABDUL LATIF CHOWDHURY	408.00
222	2300222	1201470018789466	MD ABDUL HAMID	425.00
223	2300223	1201700006928840	NILUFA BEGUM	425.00
224	2300224	1201700007967606	MORSHEDA BEGUM	425.00
225	2300225	1202950009720446	MD ABDUL KADER	189.13
226	2300226	1202840025525205	ROKEYA BEGUM	263.50
227	2300227	1202930008439441	MD MIZANUR RAHMAN	47.60
228	2300228	1203270045343489	RAMANANDA BARAI	263.50
229	2300229	1204970043463341	MD ARIF HOSSAIN	1,913.35



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230	2300230	1201580001557365	MD ABUL HOSSAIN	263.50
231	2300231	1201840012967003	MD OMAR FAROQUE	550.80
232	2300232	1601880034663430	SHAYMAL BARMAN	2,306.25
233	2300233	1601880028828381	MD HABIBUR RAHMAN	435.63
234	2300234	1201630021023864	BIZ POINTS LTD	410.00
235	2300235	1202020035034243	MR SANATON SARKER	279.00
236	2300236	1204230019346982	SUBIR SAHA	217.60
237	2300237	1203140018401353	MD AHSANOUL HABIB SHADI	3,833.50
238	2300238	1203140058515481	MD RAFIQR RAHMAN	212.50
239	2300239	1201580006848247	MD JASHIM UDDIN	263.50
240	2300240	1203590032010874	PRODIP KUMAR PAUL	637.50
241	2300241	1203550018161570	BIDYUT KANTI TALUKDER	52.70
242	2300242	1202090027408311	ALI ASHRAF	1,054.00
243	2300243	1202090029824027	ABDUL MOTALEK	0.85
244	2300244	1202090034718802	MD KHALEQUZZAMAN RANA	1,806.25
245	2300245	1202420040604154	MR ANWARRUZZAMAN	24.23
246	2300246	1201510036030362	MOHAMMAD ABRAR KAISAR	467.50
247	2300247	1202840028281280	HAJI ABUL KASHEM MAZUMDER	127.50
248	2300248	1201850008616855	TARAWATH FATEMA CHOWDHURY	340.00
249	2300249	1201850011040791	NISATH NAJIB CHOWDHURY	340.00
250	2300250	1301660040703046	FARUQUE AHMED CHOWDHURY	871.25
251	2300251	1202430039383053	GOPAL CHANDRA BAIRAGI	1,912.50
252	2300252	1203040022167535	MD MONIR HOSSEN	478.98
253	2300253	1202350042866412	MD SAFIQL ISLAM	4.25
254	2300254	1605410058860773	PLFSIL I A M2360	0.43
255	2300255	1201700061152489	TAHMINA ISLAM PONNY	425.00
256	2300256	1201700053673280	MD MAHBUBUL ALAM	0.43
257	2300257	1201890037078442	AMRITA KARMAKAR	8.50
258	2300258	1201700020894099	MD JAHANGIR MALIK	435.63
259	2300259	1205880075448496	MD BASIR UDDIN	425.00
260	2300260	1201580074814539	RAHUL BHATTACHARJEE	170.00
261	2300261	1202060022899079	MD SALIM RANA	299.20
262	2300262	1204030047410961	MUHAMMAD SHARIF ULLAH	900.45
263	2300263	1202840043428966	POLY ZAMAN	81.45
264	2300264	1201700003092177	BISWAJIT SIKDER	0.85
265	2300265	1201580004065103	MASUDUL KABIR	36.00
266	2300266	1203330042702963	KAMRUN NAHER	51.00
267	2300267	1202410028583778	MD NURUL ALAM CHOWDHURY	252.03
268	2300268	1205720006077071	MRS KAMRUN NAHAR ZIA	1.28
269	2300269	1205200043538552	MUSTAKIM MIJEE	4,356.25
270	2300270	1201850012415224	MAHFUJUR REZA CHOWDHURY	340.00
271	2300271	1201850060008195	MUZIBUR REZA CHOWDHURY	340.00
272	2300272	1203550045270630	AWHA ABSAR CHOWDHURY	470.05
273	2300273	1203550046123652	SHABOK CHOWDHURY	446.25
274	2300274	1203550046123660	SHABOK CHOWDHURY	459.00
275	2300275	1203550051319544	KAYSAR CHOWDHURY	459.00
276	2300276	1203550058186215	AHSANUR RASUL CHOWDHURY	459.00
277	2300277	1203550058186231	AHSANUR RASUL CHOWDHURY	459.00
278	2300278	1202140021332940	MD AMJAD HOSSAIN KHAN SOHEL	27.45



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279	2300279	1202610040350269	BIPLOB HOSSAIN BABU	0.43
280	2300280	1605550059566811	RAYHAN HAYAT SARWER	80,750.00
281	2300281	1202030017628510	M ANISUR RAHAMAN RAJIB	5.40
282	2300282	1204460010049277	MASUDUR RAHMAN	69.70
283	2300283	1204460026423271	MOHAMMAD ALI KHAN	256.70
284	2300284	1202020008235751	MD ABDUR RASHID	270.00
285	2300285	1203110062851505	MOHAMMED ZILLUR RAHMAN	3,690.00
286	2300286	1605550055441002	MOHAMMED ZILLUR RAHMAN	11,636.10
287	2300287	1201900037876062	REBEKA SULTANA	263.50
288	2300288	1202350001262899	SYED ZAHIRUL HAQUE	25.20
289	2300289	1203680000099381	MAMUNUR RASHED SHAHIN	850.00
290	2300290	1204490037026313	MOHAMMAD MAYEEN UDDIN	3,485.00
291	2300291	1203080067747768	FARUK HOSSAIN	361.25
292	2300292	1202400022395254	ROKEYA AKTER	425.00
293	2300293	1202930027311942	SHAH ALAM	191.25
294	2300294	1601880059766711	SHAHINA BEGUM	21.25
295	2300295	1202640009420678	MD RAFIQL ISLAM	78.63
296	2300296	1205590021635910	MD MUSTAYEN BILLAH	4.25
297	2300297	1605070033940897	ANTARA SAHA	871.25
298	2300298	1203630024383805	MR ATIKUL ISLAM BHUYAN	14.88
299	2300299	1203330058545374	SUVASHIS CHAKRABORTY	2.55
300	2300300	1202140025777936	MD KAMRUZZAMAN BAKUL	850.00
301	2300301	1204090030046789	NOOR JAHAN BEGUM	637.50
302	2300302	1205670019403204	MD FORHAD IBRAHIM	1,317.50
303	2300303	1201700008056547	S K MESBAH UDDIN AHMED	425.00
304	2300304	1203100066060680	ZINNATUL MOHAL	425.00
305	2300305	1202020055401211	BHAGABATI GHOSH	850.00
306	2300306	1204090060564105	MOHAMMAD ABUL KALAM	57.38
307	2300307	1201850010245988	SHAJIDA BEGUM CHOWDHURY	488.75
308	2300308	1201850019707776	SHABEEN SADIKA	340.00
309	2300309	1201850019707792	SHABEEN SADIKA	340.00
310	2300310	1203550045955104	ASHRAFUL ALAM CHOWDHURY	223.55
311	2300311	1203680058996080	PARVIN AKTER	2,250.00
312	2300312	1203590051190536	MD JAHID MOLLA	1,700.00
313	2300313	1201850010245996	SABIHA CHOWDHURY	340.00
314	2300314	1201850010965910	MAHJABIN CHOWDHURY	488.75
315	2300315	1201850012415341	HUMAYRA RASHID CHOWDHURY	340.00
316	2300316	1201850012797399	HUMAYUN RASHID CHOWDHURY	340.00
317	2300317	1201850014161415	HELAL AHMED CHOWDHURY	340.00
318	2300318	1201850014161423	JAKIR HUSSAIN	340.00
319	2300319	1201850014161431	IFFATH ARA CHOWDHURY	340.00
320	2300320	1201850014161441	SALMA CHOWDHURY	340.00
321	2300321	1201850015379188	SUAIM HAMID CHOWDHURY	340.00
322	2300322	1301660056396513	AMIYA CHANDA	3,049.38
323	2300323	1201580040233114	KH A MONTAKIM	249.05
324	2300324	1203610033219202	MAMUN IQBAL KHAN	35.70
325	2300325	1201590049451983	SALIM RAZA	5.10
326	2300326	1203520037669690	MRS LEENA HASNAN	1,581.00
327	2300327	1201730062250806	RANADEV MITRA	680.00



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
328	2300328	1204760072757121	MD ABDUL HOQUE	807.50
329	2300329	1202590002074632	MD ABDUL HANNAN MASUM	52.70
330	2300330	1201590006536844	MD YOUNUS	2.55
331	2300331	1203550073267289	MST JASNA BEGUM	68.00
332	2300332	1204040030404073	SK SHAMIM AHMED	25.08
333	2300333	1202120012307993	MD SOLAYMAN	1.28
334	2300334	1204240000699349	MR MD ABDUR RAHMAN	865.73
335	2300335	1201580035086281	MD SHAHIDUL ISLAM	387.60
336	2300336	1202630020117618	SERAJUL ISLAM	263.50
337	2300337	1201830072224565	MD SIFATUR RAHMAN	47.60
338	2300338	1204760039036472	SHAKILA AKTHER	255.00
339	2300339	1203550046123687	TOWSIF CHOWDHURY	459.00
340	2300340	1204310045142966	MD SHABOJ	1,275.00
341	2300341	1202450053902920	ESRAT JAHAN ESHITA	217.60
342	2300342	1202650070356541	MD ESTIAQUE HOSSAIN	3,937.50
343	2300343	1201580024481877	SUBARAN MAZUMDER	263.50
344	2300344	1203810037835465	MANANJOY KRISHNA DUTTA	14.03
345	2300345	1201580021174248	MAMTAZ BEGUM	1,300.50
346	2300346	1203150027012748	ARJU BEGUM	62.90
347	2300347	1203150043712812	ARJU BEGUM	71.83
348	2300348	1202600020821101	ABU JAFAR MD RAKIB HASAN	21.68
349	2300349	1201940015366369	MD NURUR RAHMAN PATWARY	85.00
350	2300350	1202020000077814	SHEIKH FARZANA NAHID	26.78
351	2300351	1202140004150993	SALIM RAZA	2.13
352	2300352	1204770057228057	BILKISH KHANAM POPPY	616.25
353	2300353	1201510063435720	ENTER SOFTWARE AND EQUITY LTD	40.00
354	2300354	1201510073797104	ABU SAYEED AHMED	630.00
355	2300355	1202900033475652	MD KAMAL UDDIN	52.70
356	2300356	1202140000014006	SHAH ALAM BABU	527.00
357	2300357	1605170059035445	CBCRL CLIENT A C CM131	5,382.00
358	2300358	1201580008568715	MD FARUQ GAZI	2,125.00
359	2300359	1202550073308382	BENGAL INVESTMENTS LTD	47,292.80
360	2300360	1204570008104826	MD ZIAUL HAQUE	263.50
361	2300361	1605570048512244	BANCO FIN & INV LTD I93	1,800.00
362	2300362	1204030062712392	JAVED AHMED	478.98
363	2300363	1203680044882463	MD KHOKON MIAH	1,275.00
364	2300364	1203060041348583	DR MD MAMUNUR RASHID	350.55
365	2300365	1203180025940921	A K M MUSTAFIZUR RAHMAN	1,935.00
366	2300366	1205590074878490	MOHAMMAD RAFIQUUL ISLAM	12,150.00
367	2300367	1202150000473224	MR SYED FAKHRUL ALAM	187.85
368	2300368	1201580009414363	SALAK MREDHA	0.45
369	2300369	1202490074936619	TASLIMA MIAH	589.48
370	2300370	1202490074936678	MD MINTO	413.10
371	2300371	1202490074936750	MD MINTO	359.98
372	2300372	1202490074936833	MD LITON ALI	359.98
373	2300373	1202490074936908	MD LITON ALI	359.98
374	2300374	1202490074936983	PARIMAL CHANDRO SHIL	359.98
375	2300375	1202490074937051	PARIMUL CHANDRA SHIL	359.98
376	2300376	1202490074937150	SUNDOR ALI	359.98



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
377	2300377	1202490074937268	SUMDOR ALI	354.88
378	2300378	1202490074937316	MST MORIOM BEGUM	354.88
379	2300379	1202490074937431	MST MARIOM BEGUM	354.88
380	2300380	1202490074937490	KHOKAN CHANDRA DAS	354.88
381	2300381	1202490074937549	KHOKAN CHANDRA DAS	354.88
382	2300382	1202490074937613	HUMAYUN KABIR MREDA	354.88
383	2300383	1202490074937664	HUMAYUN KABIR MREDA	378.68
384	2300384	1202490074937720	MD EDLAS ALI	354.88
385	2300385	1202490074937781	MD EDLAS ALI	354.88
386	2300386	1202490074937838	MR PANNU	354.88
387	2300387	1202490074937870	MR PANNO	354.88
388	2300388	1202490074937902	MST MINA BEGUM	354.88
389	2300389	1202490074938147	MST MRNA BEGUM	354.88
390	2300390	1202490074938310	MD ABDUL BAREK	354.88
391	2300391	1202490074938353	MD ABDUL BAREK	354.88
392	2300392	1202490074938411	MD SHAHIN KHA	354.88
393	2300393	1202490074938444	MD SHAHIN KHA	354.88
394	2300394	1202490074986294	MD PARBEZ	349.78
395	2300395	1202490074986342	MD PARBEZ	349.78
396	2300396	1202490074986385	AKIR HUSSAIN	349.78
397	2300397	1202490074986451	AKIR HUSSAIN	349.78
398	2300398	1202490074986540	MD OMAR FARUQUE	349.78
399	2300399	1202490074986615	MD OMAR FARUQUE	365.93
400	2300400	1202490074986706	NUR IZAZ	349.78
401	2300401	1202490074986813	NUR IZAZ	349.78
402	2300402	1202490074986904	MD RAKIBUL GAZI	349.78
403	2300403	1202490074987058	MD RAKIBUL HASAN GAZI	349.78
404	2300404	1202490074987114	MD SHAKIL	359.55
405	2300405	1202490074987157	MD SHAKIL	359.55
406	2300406	1202490074987191	MD HASANUZZAMAN	348.08
407	2300407	1202490074987272	MD HASANUZZAMAN	349.78
408	2300408	1202490074987304	SHAMIM AHMED	349.78
409	2300409	1202490074987363	SHAMIM AHMED	333.20
410	2300410	1202490074988285	MD RAKIBUL ISLAM	333.20
411	2300411	1202490074988368	MD RAKIBUL ISLAM	348.08
412	2300412	1202490074988673	MD YOUSUF MOLLA	348.08
413	2300413	1202490074988731	MD YOUSUF MOLLA	496.83
414	2300414	1202490074988847	MOHAMMAD IRFAN	332.78
415	2300415	1202490074988911	MOHAMMAD IRFAN	333.20
416	2300416	1202490074989014	MD AL AMIN MIA	332.78
417	2300417	1202490074989091	MD AL AMIN MIA	341.28
418	2300418	1202490074989204	MD RAJULUR RASHID TAREK	332.78
419	2300419	1202490074989311	MD RAJULUR RASHID TAREK	332.78
420	2300420	1202490074989437	MAHAMUDUL HASAN RAKIN	332.78
421	2300421	1202490074989511	MAHAMUDUL HASAN RAKIB	332.78
422	2300422	1202490074989833	JAKIR HOSSAIN RIDOY	332.35
423	2300423	1202490074989975	JAKIR HOSSAIN RIDOY	341.28
424	2300424	1202490074990187	MD SUJON MEAN	346.80
425	2300425	1202490074990278	MD SUJON MEAN	346.38



SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
426	2300426	1202490074990377	MD ZAKIR HOSSAIN	346.38
427	2300427	1202490074990516	MD ZAKIR HOSSAIN	346.38
428	2300428	1202490074990615	SAJUBUR RAHMAN	346.38
429	2300429	1202490074990757	SAJIBUR RAHMAN	346.38
430	2300430	1202490074990848	SHUVO KHAN	346.38
431	2300431	1202490074990963	SHUVO KHAN	348.93
432	2300432	1202490074991106	ABDULLAH MD TAHER	348.93
433	2300433	1202490074991248	ABDULLAH MD TAHER	348.93
434	2300434	1202490074991347	RAKIB UDDIN	348.93
435	2300435	1202490074991869	RAKIB UDDIN	348.93
436	2300436	1202490074991992	NUR KARIM	348.93
437	2300437	1202490074992376	NUR KARIM	346.38
438	2300438	1202490074992483	HUSSAIN AHAMMAD	346.38
439	2300439	1202490074992681	HUSSAIN AHAMMAD	348.93
440	2300440	1202490074992799	RIMON AHMED	348.93
441	2300441	1202490074992881	RIMON AHMED	346.38
442	2300442	1202490074997914	JHARNA RANI DAS	346.38
443	2300443	1202490074998009	JHARNA RANI DAS	348.93
444	2300444	1202490074998084	LIPI AKTER	356.15
445	2300445	1202490074998175	LILPI AKTER	348.50
446	2300446	1202490074998258	HABIBUR MOLLA	346.38
447	2300447	1202490074998306	HABIBUR MOLLA	356.15
448	2300448	1202490074998413	MD SHIDUL ISLAM SHEKH	354.88
449	2300449	1202490074998520	MD SHIDUL ISLAM SHEKH	354.88
450	2300450	1202490074998581	REHENA AKTER	354.88
451	2300451	1202490074998621	REHENA AKTER	346.38
452	2300452	1202490074998745	MD MOHIDUL ISLAM	375.28
453	2300453	1202490074998801	MD MOHIDUL ISLAM	375.28
454	2300454	1202490074998943	CHAMPA BEGUM	375.28
455	2300455	1202490074999038	CHAMPA BEGUM	375.28
456	2300456	1202490074999102	MD ABDUL MOJID	346.38
457	2300457	1202490074999196	MD ABDUL MAJID	346.38
458	2300458	1202490074999260	SALIM DAWAN	354.88
459	2300459	1203330074788427	ROBEL MIAH	472.60
Advance Income Tax				1,834,881
<b>TOTAL:</b>				<b>7,773,421</b>
<b>Dividend Payable 2023-2024</b>				<b>2,232,812</b>
<b>Grand Total</b>				<b>10,384,563</b>



