

SHEPHERD INDUSTRIES LIMITED

Statement of Financial Position

(Un-Audited)

As on 31 March 2021

AS on 31 March 2021			
Particulars	Notes	Amount in Taka	Amount in Taka
		31.03.2021	30.06.2020
ASSETS:			
Non-Current Assets		1,729,864,521	1,693,228,137
Property, Plant & Equipment	4.00	1,635,872,926	1,690,573,060
Capital Work-in-Progress	5.00	93,901,595	2,497,577
Intangible Asset	6.00	90,000	157,500
Current Assets		3,166,676,154	3,118,653,444
Inventories	7.00	1,912,112,726	1,755,307,408
Trade & other Receivables	8.00	1,013,972,444	1,245,861,582
Investment	9.00	-	9,720,250
Advance, Deposit & Prepayments	10.00	167,008,441	52,047,818
Cash and Cash Equivalents	11.00	73,582,543	55,716,386
		4,896,540,675	4,811,881,581
EQUITY AND LIABILITIES			
Shareholders' Equity		2,241,198,564	2,373,556,970
Share Capital	12.00	1,502,892,420	1,502,892,420
Revaluation Reserve	13.00	523,103,095	526,945,698
Retained Earnings	14.00	215,203,049	343,718,852
Non-Current Liabilities		131,996,480	132,336,031
Deferred Tax liabilities	16.00	131,996,480	132,336,031
Current Liabilities		2,523,345,631	2,305,988,580
Loan from Shareholders'	17.00	33,728,933	33,728,933
Current a/c with Related Entity	18.00	95,215,965	115,272,395
Trade & other Payables	19.00	279,357,200	233,328,888
Obligation under Finance Lease-Current Portion	15.00	-	291,979
Short Term Bank Loan	20.00	1,955,740,859	1,764,237,748
Outstanding IPO Subscription	21.00	49,750	64,750
Liabilities for Expenses & Provisions	22.00	159,252,924	159,063,887
		4,896,540,675	4,811,881,581
Net Asset Value (NAV) Per Share	32.00	14.91	15.79

Chief Financial Officer

Company Secretary

Director

Managing Director

Chairman

SHEPHERD INDUSTRIES LIMITED
Statement of Profit or Loss and Other Comprehensive Income
(Un-Audited)

For the nine months period ended March 31, 2021

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2020	01.07.2019	01.01.2021	01.01.2020
		To	To	To	To
		31.03.2021	31.03.2020	31.03.2021	31.03.2020
Revenue	23.00	1,710,472,694	2,175,227,665	675,168,489	722,545,253
Less: Cost of Sales	24.00	(1,669,971,291)	(1,888,801,145)	(658,848,497)	(634,823,025)
Gross Profit		40,501,403	286,426,520	16,319,992	87,722,228
Less: Operating Expenses		(53,158,179)	(52,862,327)	(18,211,616)	(18,265,082)
Selling & Distribution Expenses	27.00	(7,812,680)	(7,911,277)	(2,687,709)	(2,571,505)
Administrative Expenses	28.00	(45,345,499)	(44,951,050)	(15,523,907)	(15,693,577)
Profit from Operation		(12,656,776)	233,564,193	(1,891,624)	69,457,146
Foreign Currency Gain/(Loss)	25.00	1,762,580	(6,456,096)	1,939,412	(3,397,747)
Add: Other income	26.00	14,023,803	12,402,145	4,717,918	2,910,375
Less: Financial Expenses	29.00	(110,451,661)	(164,513,981)	(31,893,488)	(53,522,879)
Net Profit/ (Loss) before tax		(107,322,054)	74,996,261	(27,127,782)	15,446,895
Income Tax Expense:		(10,685,535)	(12,891,149)	(4,272,977)	(2,996,916)
Current Tax	30.00	(10,346,979)	(12,686,158)	(4,079,318)	(2,857,377)
Deferred Tax Income/(Expenses)	Annex-B	(338,556)	(204,991)	(193,659)	(139,539)
Net Profit/ (Loss) after Tax for the period		(118,007,589)	62,105,112	(31,400,759)	12,449,979
Basic & Diluted Earning Per share	31.00	(0.79)	0.41	(0.21)	0.08

Chief Financial Officer

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Chairman

SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity

(Un-Audited)

For the nine months period ended March 31, 2021

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2020	1,502,892,420	526,945,698	343,718,852	2,373,556,970
Less: Cash Dividend	-	-	(15,028,924)	(15,028,924)
Less: Depreciation on revaluation transfer to retained earnings	-	(4,520,710)	4,520,710	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	678,107	-	678,107
Add: Net profit/(loss) for the period	-	-	(118,007,589)	(118,007,589)
Closing balance on 31 March 2021	1,502,892,420	523,103,095	215,203,049	2,241,198,564

SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity

(Un-Audited)

For the nine months period ended March 31, 2020

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2019	1,366,265,840	532,638,444	496,674,284	2,395,578,568
Less: Stock Dividend	136,626,580	-	(136,626,580)	-
Less: Depreciation on revaluation transfer to retained earnings	-	(4,858,793)	4,858,793	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	728,819	-	728,819
Add: Net profit/(loss) for the period	-	-	62,105,112	62,105,112
Closing balance on 31 March 2020	1,502,892,420	528,508,470	427,011,609	2,458,412,499

Chief Financial Officer

Company Secretary

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Managing Director

Chairman

SHEPHERD INDUSTRIES LIMITED

Statement of Cash Flows

(Un-Audited)

For the nine months period ended March 31, 2021

Particulars	Notes	Amount in Taka	Amount in Taka
		01.07.2020	01.07.2019
		To	To
		31.03.2021	31.03.2020
A. Cash Flows from Operating Activities			
Received from customers and others	33.00	1,952,554,338	2,270,575,088
Payment to Creditors, Suppliers, Employees and Others	34.00	(1,966,658,625)	(2,312,010,510)
Cash inflow/(outflow) from operation		(14,104,287)	(41,435,422)
Income Tax Paid	35.00	(13,439,537)	(18,502,435)
Financial Expenses		(110,451,661)	(164,513,981)
Net cash used in Operating Activities	37.00	(137,995,485)	(224,451,838)
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipments		(5,046,792)	(10,718,806)
Advance against building and civil construction		-	(51,400,000)
Payment for Capital Work-in-Progress		(5,245,654)	(23,241,258)
Investment on FDR		9,720,250	(9,500,000)
Net cash used in Investing Activities		(572,196)	(94,860,064)
C. Cash Flow from Financing Activities			
Current a/c with Related Entity		(20,056,430)	101,934,694
Outstanding IPO Subscription		(15,000)	-
Obligation under Finance Lease Received/(Paid)-Net		(291,979)	(1,832,906)
Short Term Loan Received/(Paid)-Net		191,503,111	231,011,192
Dividend Paid		(14,705,971)	(111,435)
Net cash used in by Financing Activities		156,433,731	331,001,545
D. Net Increase/(Decrease) in cash and Cash Equivalent		17,866,050	11,689,643
E. Cash & Cash Equivalent at beginning at the period		55,716,386	28,794,484
F. Unrealized Foreign Exchange Gain/(Loss)		107	14,430
G. Cash & Cash Equivalent at the end of the period		73,582,543	40,498,557
Net Operating Cash Flows Per Share (NOCFPS)	36.00	(0.92)	(1.49)

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