

# SHEPHERD INDUSTRIES LIMITED

## Statement of Financial Position

(Un-Audited)

As on 31 March 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		31.03.2022	30.06.2021
ASSETS:			
Non-Current Assets		1,673,007,057	1,723,028,274
Property, Plant & Equipment	4.00	1,672,994,862	1,690,701,853
Capital Work-in-Progress	5.00	12,195	32,258,921
Intangible Asset	6.00	-	67,500
Current Assets		3,428,217,856	3,217,510,180
Inventories	7.00	1,995,658,334	1,971,118,192
Trade & other Receivables	8.00	1,287,685,264	1,093,418,455
Investment	9.00	20,000,000	-
Advance, Deposit & Prepayments	10.00	103,643,229	107,350,971
Cash and Cash Equivalents	11.00	21,231,029	45,622,562
		5,101,224,913	4,940,538,454
EQUITY AND LIABILITIES			
Shareholders' Equity		2,322,545,890	2,204,475,160
Share Capital	12.00	1,540,464,730	1,502,892,420
Revaluation Reserve	13.00	518,363,883	521,822,227
Retained Earnings	14.00	263,717,277	179,760,513
Non-Current Liabilities		133,812,265	134,096,806
Deferred Tax liabilities	15.00	133,812,265	134,096,806
Current Liabilities		2,644,866,758	2,601,966,488
Loan from Shareholders'	16.00	27,671,433	33,728,933
Current a/c with Related Entity	17.00	69,243,910	101,022,877
Trade & other Payables	18.00	447,666,542	236,879,758
Short Term Bank Loan	19.00	1,899,472,878	2,071,421,288
Outstanding IPO Subscription	20.00	49,750	49,750
Unclaimed Dividend Account	21.00	1,135,752	689,497
Liabilities for Expenses & Provisions	22.00	199,626,493	158,174,385
		5,101,224,913	4,940,538,454
Net Asset Value (NAV) Per Share	32.00	15.08	14.67



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, 2022

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2021	01.07.2020	01.01.2022	01.01.2021
		To	To	To	To
		31.03.2022	31.03.2021	31.03.2022	31.03.2021
Revenue	23.00	2,581,000,281	1,710,472,694	1,053,514,586	675,168,489
Less: Cost of Sales	24.00	(2,243,557,105)	(1,669,971,291)	(926,839,897)	(658,848,497)
<b>Gross Profit</b>		<b>337,443,176</b>	<b>40,501,403</b>	<b>126,674,689</b>	<b>16,319,992</b>
<b>Less: Operating Expenses</b>		<b>(53,684,674)</b>	<b>(53,158,179)</b>	<b>(19,519,537)</b>	<b>(18,211,616)</b>
Selling & Distribution Expenses	27.00	(8,789,999)	(7,812,680)	(3,091,410)	(2,687,709)
Administrative Expenses	28.00	(44,894,675)	(45,345,499)	(16,428,127)	(15,523,907)
<b>Profit from Operation</b>		<b>283,758,502</b>	<b>(12,656,776)</b>	<b>107,155,152</b>	<b>(1,891,624)</b>
Foreign Currency Gain/(Loss)	25.00	4,337,991	1,762,580	(601,165)	1,939,412
Add: Other income	26.00	10,739,988	14,023,803	3,911,954	4,717,918
Less: Financial Expenses	29.00	(114,791,286)	(110,451,661)	(38,010,266)	(31,893,488)
<b>Net Profit/ (Loss) before tax</b>		<b>184,045,195</b>	<b>(107,322,054)</b>	<b>72,455,675</b>	<b>(27,127,782)</b>
<b>Income Tax Expense:</b>		<b>(29,012,449)</b>	<b>(10,685,535)</b>	<b>(11,361,805)</b>	<b>(4,272,977)</b>
Current Tax	30.00	(28,686,695)	(10,346,979)	(11,286,694)	(4,079,318)
Deferred Tax Income/(Expenses)	Annex-B	(325,754)	(338,556)	(75,111)	(193,659)
<b>Net Profit/ (Loss) after Tax for the period</b>		<b>155,032,746</b>	<b>(118,007,589)</b>	<b>61,093,870</b>	<b>(31,400,759)</b>
<b>Earnings Per share (EPS)</b>	31.00	<b>1.01</b>	<b>(0.77)</b>	<b>0.40</b>	<b>(0.20)</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman

**SHEPHERD INDUSTRIES LIMITED**

Statement of Changes in Equity

(Un-Audited)

For the nine months period ended March 31, 2022

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2021	1,502,892,420	521,822,227	179,760,513	2,204,475,160
Less: Cash Dividend	-	-	(37,572,311)	(37,572,311)
Less: Stock Dividend	37,572,310	-	(37,572,310)	-
Less: Depreciation on revaluation transfer to retained earnings	-	(4,068,639)	4,068,639	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	610,295	-	610,295
Add: Net profit/(loss) for the year	-	-	155,032,746	155,032,746
<b>Closing balance on 31 March 2022</b>	<b>1,540,464,730</b>	<b>518,363,883</b>	<b>263,717,277</b>	<b>2,322,545,890</b>

**SHEPHERD INDUSTRIES LIMITED**

Statement of Changes in Equity

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)
<b>Closing balance on 31 March 2021</b>	<b>1,502,892,420</b>	<b>523,103,095</b>	<b>215,203,049</b>	<b>2,241,198,564</b>

  
Chief Financial Officer

  
Company Secretary

  
Director

  
Managing Director

  
Chairman



# SHEPHERD INDUSTRIES LIMITED

## Statement of Cash Flows

(Un-Audited)

For the nine months period ended March 31, 2022

Particulars	Notes	Amount in Taka	Amount in Taka
		01.07.2021	01.07.2020
		To	To
		31.03.2022	31.03.2021
<b>A. Cash Flows from Operating Activities</b>			
Received from customers and others	33.00	2,398,138,734	1,952,554,338
Payment to Creditors, Suppliers, Employees and Others	34.00	(2,027,486,764)	(1,966,658,625)
<b>Cash inflow/(outflow) from operation</b>		<b>370,651,970</b>	<b>(14,104,287)</b>
Income Tax Paid	35.00	(11,965,980)	(13,439,537)
Financial Expenses		(114,791,286)	(110,451,661)
<b>Net cash used in Operating Activities</b>	37.00	<b>243,894,704</b>	<b>(137,995,485)</b>
<b>B. Cash Flows from Investing Activities</b>			
Acquisition of Property, Plant & Equipments		(1,387,367)	(5,046,792)
Payment for Capital Work-in-Progress		(12,195)	(5,245,654)
Investment on FDR		(20,000,000)	9,720,250
<b>Net cash used in Investing Activities</b>		<b>(21,399,562)</b>	<b>(572,196)</b>
<b>C. Cash Flow from Financing Activities</b>			
Loan from Shareholders		(6,057,500)	-
Current a/c with Related Entity		(31,778,967)	(20,056,430)
Outstanding IPO Subscription		-	(15,000)
Obligation under Finance Lease Received/(Paid)-Net		-	(291,979)
Short Term Loan Received/(Paid)-Net		(171,948,410)	191,503,111
Dividend Paid		(37,126,056)	(14,705,971)
<b>Net cash used in by Financing Activities</b>		<b>(246,910,933)</b>	<b>156,433,731</b>
<b>D. Net Increase/(Decrease) in cash and Cash Equivalent</b>		<b>(24,415,791)</b>	<b>17,866,050</b>
<b>E. Cash &amp; Cash Equivalent at beginning at the year</b>		<b>45,622,562</b>	<b>55,716,386</b>
<b>F. Unrealized Foreign Exchange Gain/(Loss)</b>		<b>24,258</b>	<b>107</b>
<b>G. Cash &amp; Cash Equivalent at the end of the year</b>		<b>21,231,029</b>	<b>73,582,543</b>
<b>Net Operating Cash Flows Per Share (NOCFPS)</b>	36.00	<b>1.58</b>	<b>(0.90)</b>

  
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