

SHEPHERD INDUSTRIES LIMITED

Statement of Financial Position (Un-Audited)

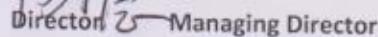
As on March 31, 2019

Particulars	Notes	Amount in Taka	Amount in Taka
		31.03.2019	30.06.2018
ASSETS			
Non-Current Assets		1,609,104,093	1,564,687,213
Property, Plant & Equipment	4	1,544,415,458	1,564,349,713
Capital Work-in-Progress	5	64,418,635	-
Intangible Asset	6	270,000	337,500
Current Assets		3,335,834,350	3,312,866,185
Inventories	7	1,598,014,386	1,481,453,005
Trade & other Receivables	8	1,602,800,302	1,633,566,392
Advance, Deposit & Prepayments	9	120,016,237	62,825,107
Cash and Cash Equivalents	10	15,003,425	135,021,681
		4,944,938,443	4,877,553,398
EQUITY AND LIABILITIES			
Shareholders' Equity		2,386,653,973	2,435,704,809
Share Capital	11	1,366,265,840	1,366,265,840
Revaluation Reserve	12	534,085,684	538,651,924
Retained Earnings	13	486,302,449	530,787,045
Non-Current Liabilities		129,409,022	131,481,214
Obligation under Finance Lease	14	839,432	2,424,934
Deferred Tax liabilities	15	128,569,590	129,056,280
Current Liabilities		2,428,875,448	2,310,367,375
Loan from Shareholders'	16	107,782,208	33,728,933
Trade & other Payables	17	489,227,796	1,059,899,778
Obligation under Finance Lease-Current Portion	14	2,901,844	4,550,319
Short Term Bank Loan	18	1,662,466,392	1,071,597,263
Outstanding IPO Subscription	19	69,750	74,750
Liabilities for Expenses & Provisions	20	166,427,458	140,516,332
		4,944,938,443	4,877,553,398
Net Asset Value (NAV) Per Share		17.47	17.83


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, 2019

Particulars	Notes	Amount in Taka	Amount in Taka	Amount in Taka	Amount in Taka
		01.07.2018 To 31.03.2019	01.07.2017 To 31.03.2018	01.01.2019 To 31.03.2019	01.01.2018 To 31.03.2018
Revenue	21	2,327,912,562	2,131,003,175	730,507,964	798,980,862
Less: Cost of Sales	22	(2,024,473,450)	(1,857,246,294)	(633,813,654)	(691,256,514)
Gross Profit		303,439,112	273,756,881	96,694,310	107,724,348
Foreign Currency Gain/(Loss)	23	1,092,745	3,330,805	(338,362)	(2,582,233)
Add: Other income	24	9,763,458	9,904,865	2,738,006	2,641,396
Less: Operating Expenses		(52,912,291)	(53,122,592)	(19,045,008)	(19,163,767)
Selling & Distribution Expenses	25	(8,058,731)	(7,805,036)	(2,833,415)	(2,527,897)
Administrative Expenses	26	(44,853,560)	(45,317,556)	(16,211,593)	(16,635,870)
Profit from Operation		261,383,024	233,869,959	80,048,946	88,619,744
Less: Financial Expenses	27	(125,068,570)	(106,756,013)	(46,334,371)	(31,874,268)
Net Profit/ (Loss) before tax		136,314,454	127,113,946	33,714,575	56,745,476
Income Tax Expense:		(22,219,196)	(21,913,652)	(5,589,500)	(9,321,207)
Current Tax	28	(21,900,079)	(20,650,620)	(5,121,438)	(8,030,480)
Deferred Tax Income/(Expenses)		(319,117)	(1,263,032)	(468,062)	(1,290,727)
Net Profit/ (Loss) after Tax for the year		114,095,258	105,200,294	28,125,075	47,424,269
Basic Earning Per share (Par Value of Tk. 10/- each)	29	0.84	0.77	0.21	0.35
Diluted Earnings Per Share	29	0.84	0.77	0.21	0.35


Chief Financial Officer


Company Secretary


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Managing Director


Chairman

SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity

(Un-Audited)

For the nine months period ended March 31, 2019

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2018	1,366,265,840	538,651,924	530,787,045	2,435,704,809
Less: Cash Dividend	-	-	(163,951,901)	(163,951,901)
Less: Depreciation on revaluation transfer to retained earnings	-	(5,372,047)	5,372,047	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	805,807	-	805,807
Add: Net profit/(loss) for the period	-	-	114,095,258	114,095,258
Closing balance on 31 March 2019	1,366,265,840	534,085,684	486,302,449	2,386,653,973

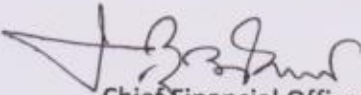
SHEPHERD INDUSTRIES LIMITED

Statement of Changes in Equity

(Un-Audited)

For the nine months period ended March 31, 2018

Particulars	Paid up Capital	Revaluation Reserve	Retained Earnings	Total Equity
Opening balance as on 01-07-2017	1,242,059,860	545,300,632	490,401,459	2,277,761,951
Stock Dividend	124,205,980	-	(124,205,980)	-
Less: Depreciation on revaluation transfer to retained earnings	-	(5,939,518)	5,939,518	-
Add/(Less): Deferred Tax Income/(Expenses) during the period	-	890,928	-	890,928
Add: Net profit (Loss) for the period	-	-	105,200,294	105,200,294
Closing balance on 31 March 2018	1,366,265,840	540,252,042	477,335,291	2,383,853,173


Chief Financial Officer


Company Secretary

 
Director Managing Director


Chairman

SHEPHERD INDUSTRIES LIMITED

Statement of Cash Flows

(Un-Audited)

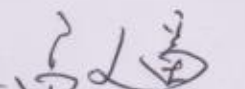
For the nine months period ended March 31, 2019

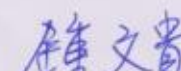
Particulars	Notes	Amount in Taka	Amount in Taka
		01.07.2018 To 31.03.2019	01.07.2018 To 31.03.2018
A. Cash Flows from Operating Activities			
Received from customers and others	30	2,375,185,195	2,119,189,505
Payment to Creditors, Suppliers, Employees and Others	31	(2,683,487,146)	(1,441,929,147)
Cash inflow/(outflow) from operation		(308,301,951)	677,260,358
Income Tax Paid	32	(18,212,290)	(25,686,894)
Net cash used in Operating Activities	34	(326,514,241)	651,573,464
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipments		(69,557,074)	(41,631,493)
Advance against building and civil construction		(45,100,000)	-
Payment for Capital Work-in-Progress	33	(51,290,655)	-
Current a/c with Related Entity		-	1,878,800
Net cash used in Investing Activities		(165,947,729)	(39,752,693)
C. Cash Flow from Financing Activities			
Loan from Shareholders		17,111,400	-
Outstanding IPO Subscription		(5,000)	(563,000)
Obligation under Finance Lease Received/(Paid)-Net		(3,233,977)	(1,287,344)
Short Term Loan Received/(Paid)-Net		590,869,129	(481,453,420)
Dividend Paid		(106,216,312)	-
Financial Expenses Paid		(125,068,570)	(106,756,013)
Net cash used in by Financing Activities		373,456,670	(590,059,777)
D. Net Increase/(Decrease) in cash and Cash Equivalent		(119,005,300)	21,760,994
E. Cash & Cash Equivalent at beginning at the Period		135,021,681	153,521,517
F. Unrealized Foreign Exchange Gain/(Loss)		(1,012,956)	(2,310,720)
G. Cash & Cash Equivalent at the end of the Period		15,003,425	172,971,791
Net Operating Cash Flows Per Share (NOCFPS)		(2.39)	4.77


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