

SHEPHERD INDUSTRIES PLC

Auditor's Report and Financial Statements

For the year ended 30 June 2023

S. F. AHMED & CO.
Chartered Accountants



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

House # 51 (2nd Floor), Road # 09, Block # F, Banani, Dhaka-1213.

SHEPHERD INDUSTRIES PLC

Auditor's Report and Financial Statements

For the year ended 30 June 2023

S. F. AHMED & CO.

Chartered Accountants | since 1958

House # 51 (2nd floor), Road # 9, Block-F
Banani, Dhaka 1213, Bangladesh

Phones: (880-2) 222294026 & 222270957

E-mails: (i) sfaco@dhaka.net; (ii) sfaco@sfahmedco.com



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

Table of Contents

Particulars	Page No.
Auditor's Report on the Financial Statements	i-vi
Statement of Financial Position	1
Statement of Profit or Loss and Other Comprehensive Income	2
Statement of Changes in Equity	3
Statement of Cash Flows	4
Notes to the Financial Statements	5
Annexure-A: Schedule of Property, Plant & Equipment	25
Annexure-B: Schedule of Closing Inventory	27
Annexure-C: Schedule of Accounts & Other Receivables	28
Annexure-D: Schedule of Advance, Deposit & Prepayments	31
Annexure-E: Calculation of Deferred Tax	32
Annexure-F: Schedule of Trade & Other Payables	33
Annexure-G: Unclaimed Dividend and Dividend Payable Account	36



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 2023 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 2023, 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

As per Bangladesh Securities & Exchange Commission Directive BSEC/CMRRCD/2021-386/03 dated; 14 January 2021, Section 2, the issuer shall pay off the annual or final dividend except the dividend on any scheme of a mutual fund to the entitled shareholder, within 30 days of approval and Section 3(i), within the 10 days of declaration of cash dividend by the board of directors, an amount equivalent to the declared cash dividend payable for the concerned year shall be kept in a separate bank account. However, during the year the company did not deposit the declared cash dividend of Tk. 74,742,571 to a separate bank account within the 10 days of declaration and does not pay off the annual or final dividend Tk. 61,393,204 within 30 days of approval.

Subsequently, the management of the company paid dividend for an amount of Tk. 65,871,990 out of total declared dividend of Tk. 74,742,571 within the reporting period and the closing balance of dividend remain unpaid as on the reporting date 30 June 2023 is Tk. 8,870,581. Further, the company paid dividend of Tk. 2,400,907 after the reporting period 30 June 2023.

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

Key Audit Matters

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



Key Audit Matters	How our audit addressed the key audit matters
<p>Revenue</p> <p>Revenue is the most financially significant item in the statement of profit and loss and other comprehensive income. As at 30 June 2023, the company has reported total revenue of Tk. 3,540,672,549 in the financial statements.</p> <p>Revenue (from export of goods) is recognized at fair value of the consideration received or receivable in the period during which the goods or services are provided.</p> <p>We identified revenue recognition as a key audit matter because revenue is one of the key performance indicators of the group and therefore there is an inherent risk of manipulation of the timing of recognition of revenue by management to meet specific targets or expectations.</p> <p>See Note-2.23 and 23 to the financial statements.</p>	<p>Our procedures included obtaining an understanding of management's revenue recognition process. We tested a sample of transactions to verify whether the revenue was accounted for in accordance with the revenue accounting policy as disclosed in Note-2.23 and 23 of the financial statements. In addition, we assessed whether the disclosed revenue accounting policy was in accordance with relevant accounting standards.</p> <p>For the revenue recognized throughout the year, we tested selected key controls, including results reviews by management, for their operating effectiveness and performed procedures to gain sufficient audit evidence on the accuracy of the accounting for customer contracts and related financial statement captions.</p> <p>These procedures included reading significant new contracts to understand the terms and conditions and their impact on revenue recognition. We performed enquiries with management to understand their risk assessments and inspected meeting minutes to identify relevant changes in their assessments and estimates.</p> <p>Our audit approach was also a combination of test of internal controls and substantive procedures which included the following:</p> <ul style="list-style-type: none"> • Obtained an understanding of the various revenue streams and nature of sales contracts entered into by the company. • Evaluated the design of internal controls relating to recording of efforts incurred and estimation of efforts required to complete the performance obligations. • Tested of revenue recorded over the year using sampling techniques by examining the relevant supporting documents including proforma invoice and commercial invoices, LC documents relating bill of exchange, delivery challan, bank statement, proceed realization certificate and also, we confirmed selected customers' receivable balances at the statement of financial position date, selected on a sample basis by considering the amount outstanding with those customers. • Evaluated the design of internal controls relating to identification of performance obligations and determining timing of revenue recognition. • We specifically put emphasis on those transactions occurring close before or after the statement of financial position date to obtain sufficient evidence over the accuracy of cut-off. <p>Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.</p>



Key Audit Matters	How our audit addressed the key audit matters
Valuation of Inventory	
<p>The company had inventory of Tk. 1,880,580,585 at 30 June 2023, held in its warehouses and across multiple production lines.</p> <p>Inventories consisting of raw materials, work in progress and finished goods are valued at lower of cost and net realizable value. Cost of inventories include expenditure incurred in acquiring the inventories, production or conversion costs and other costs incurred in bringing them to their existing location and condition.</p> <p>Cost of inventories is determined by using the First In First Out (FIFO) cost formula. Where necessary, allowance is provided for damaged, obsolete and slow-moving items to adjust the carrying amount of inventories to the lower of cost and net realizable value.</p> <p>Net realizable value is based on estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.</p> <p>See note no. 2.18 and 6 to the financial statements.</p>	<p>We tested the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by:</p> <ul style="list-style-type: none"> • evaluating the design and implementation of key inventory controls operating across the company, including those at a sample of, factory production house, warehouse; • evaluating internal controls to monitor or keep track of inventory movement; • attending inventory count on 30 June 2023 and reconciling the count results to the inventory listings to test the completeness of data; • comparing the net realizable value, obtained through a detailed review of sales subsequent to the year-end, to the cost price of a sample of inventories; • reviewing the historical accuracy of inventory provisioning, and the level of inventory write-offs during the year; • challenging the completeness of inventory provisions through assessing actual and forecast sales of inventory lines to assess whether provisions for slow moving/obsolete stock are valid and complete; • evaluating the correctness of the batch wise costing of final products; • evaluating the correctness of the valuation of raw materials and packing material as per weighted average method; • reviewing the calculation of standard labor hours and their regular comparison with actual labor hours of production; and • reviewing the process of valuing Work-in-progress.
Carrying value (CV) of Property, Plant and Equipment	
<p>Property, plant and equipment (PPE) was recognized at carrying value aggregating to Tk. 1,582,272,313 representing over 31% of total assets of the company as on 30 June 2023.</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>See note no. 4 to the financial statements.</p>	<p>Our audit procedures performed during the audit to address the risks identified consist of the following:</p> <ul style="list-style-type: none"> • Obtaining and documenting detailed understanding regarding procurement process of PPE and identified relevant control points and their implementation. • Reviewing recognition, measurement and valuation basis of PPE in compliance with requirement of IAS 16: Property, plant and equipment. • Performing test of details against sampled population with supporting evidence as maintained by the company to test the accuracy, valuation of capitalized amount and ownership of the assets. • Assessing the appropriateness and presentation of disclosures notes to the financial statements with the requirement of IAS 16 and other relevant IFRSs.



Key Audit Matters	How our audit addressed the key audit matters
Bank Loan	
<p>In the financial statements the company reported short term bank loans of Tk. 2,101,904,335 at the reporting date. This element was considered as key audit matter because this external form of credit facilities availed by the company require fulfillment of several terms and conditions as mentioned in loan sanction letter issued by lending bank. Hence, there is potential risk that not all such terms and conditions are adequately disclosed in the financial statements.</p> <p>See note no. 19 to the financial statements.</p>	<p>Our substantive audit procedures adopted during the audit includes the following test or details.</p> <ul style="list-style-type: none"> • Inspecting relevant board minutes in support of bank loans sanctioned and reported during the year in the financial statements. • Testing the existence of outstanding balances with confirmation letter issued against the said loans by the company. • Recalculating and testing accuracy and completeness of finance costs recognized during the year with loan statements provided by banks. • Assessing the adequacy and appropriateness of disclosures made by the company for the loans availed in accordance with relevant IFRS.
Measurement of deferred tax Liability	
<p>Company reported net deferred tax liability totaling Tk. 120,859,202 as at 30 June 2023.</p> <p>Significant judgment is required in relation to deferred tax liability as their liability is dependent on forecasts of future profitability over a number of years.</p> <p>See note no. 2.21(b) and 14 to the financial statements.</p>	<p>We obtained an understanding, evaluated the design and tested the operational effectiveness of the company's key controls over the recognition and measurement of Deferred Tax Assets and Liabilities and the assumptions used in estimating the future taxable expense of the company.</p> <p>We also assessed the completeness and accuracy of the data used for the estimations of future taxable expense.</p> <p>We tested the mathematical accuracy in calculation of deferred tax.</p> <p>We evaluated the reasonableness of key assumptions, timing of reversal of temporary differences and expiration of tax loss carry forwards, recognition and measurement of Deferred Tax Liability.</p> <p>We assessed the adequacy of the company's disclosures setting out the basis of deferred tax liability balances and the level of estimation involved.</p> <p>We also assisted in evaluating the tax implications, the reasonableness of estimates and calculations determined by management.</p> <p>We also involved our internal experts from the tax area in the analysis of the reasonableness of the tax assumptions on the basis of the applicable legislation.</p> <p>Finally assessed the appropriateness and presentation of disclosures against IAS 12 Income Tax.</p>



Other Information

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

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

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

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

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

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

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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



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

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

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

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

Report on Other Legal and Regulatory Requirements

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

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

Firm's Name : S. F. Ahmed & Co., Chartered Accountants

Firm's Registration No. : 10898 E.P, under Partnership Act 1932

Signature : 

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

DVC Number : 2310280471AS947395

Date : 28 October 2023



SHEPHERD INDUSTRIES PLC

Statement of Financial Position

As on 30 June 2023

	Notes	Amount in Taka	
		30 June 2023	30 June 2022
ASSETS			
Non-Current Assets		1,636,489,106	1,655,452,746
Property, Plant & Equipment	4	1,582,272,313	1,655,452,746
Capital Work-in-Progress	5	54,216,793	-
Current Assets		3,548,532,726	3,981,274,816
Inventories	6	1,880,580,585	1,895,131,101
Trade & Other Receivables	7	1,509,326,481	1,794,413,891
Investment in FDR	8	41,099,657	20,000,000
Advance, Deposit & Prepayments	9	78,053,192	186,945,062
Cash and Cash Equivalents	10	39,472,811	84,784,762
		5,185,021,832	5,636,727,562
EQUITY AND LIABILITIES			
Shareholders' Equity		2,335,097,364	2,349,201,812
Share Capital	11	1,540,464,730	1,540,464,730
Revaluation Reserve	12	513,061,090	517,211,102
Retained Earnings	13	281,571,544	291,525,980
Non-Current Liabilities		120,859,202	132,879,374
Deferred Tax Liabilities	14	120,859,202	132,879,374
Current Liabilities		2,729,065,266	3,154,646,376
Loan from Shareholders'	15	23,144,861	23,144,861
Current a/c with Related Entity	16	75,989,381	57,677,809
Trade & Other Payables	17	262,173,804	367,352,029
Workers Profit Participation Fund (WPPF)	18	4,623,347	10,772,204
Short Term Bank Loan	19	2,101,904,335	2,507,834,178
Unclaimed Dividend	21.1	736,148	236,323
Dividend Payable	21.2	8,870,581	547,310
Liabilities for Expenses & Provisions	22	251,622,809	187,081,662
		5,185,021,832	5,636,727,562
Net Asset Value (NAV) Per Share	32	15.16	15.25

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


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman



Dated, Dhaka;
28 October 2023

Signed in terms of our report of even date annexed.



S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2310280471AS947395

SHEPHERD INDUSTRIES PLC
Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2023

	Notes	Amount in Taka	
		01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
Revenue	23	3,540,672,549	3,824,605,841
Less: Cost of Sales	24	(3,119,780,281)	(3,366,824,055)
Gross Profit		420,892,268	457,781,786
Less: Operating Expenses		(86,097,956)	(79,104,302)
Selling & Distribution Expenses	27	(15,401,210)	(12,559,878)
Administrative Expenses	28	(70,696,746)	(66,544,424)
Profit from Operation		334,794,312	378,677,484
Foreign Currency Gain/(Loss)	25	(54,262,925)	7,940,092
Add: Other Income	26	19,577,391	16,773,090
Less: Financial Expenses	29	(203,018,488)	(177,174,366)
Net Profit/ (Loss) Before Tax and WPPF		97,090,290	226,216,300
Workers Profit Participation Fund (WPPF)		(4,623,347)	(10,772,204)
Net Profit/ (Loss) Before Tax		92,466,943	215,444,096
Income Tax Expense:		(32,561,175)	(33,958,860)
Current Tax	30	(43,848,992)	(34,362,565)
Deferred Tax Income/(Expenses)	Annex-E	11,287,817	403,705
Net Profit/ (Loss) after Tax for the year		59,905,768	181,485,236
Earnings Per Share (EPS)	31	0.39	1.18

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 2023


S. F. Ahmed & Co.
Chartered Accountants
DVC No.: 2310280471AS947395

SHEPHERD INDUSTRIES PLC

**Statement of Changes in Equity
For the year ended 30 June 2023**

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

SHEPHERD INDUSTRIES LIMITED

**Statement of Changes in Equity
For the year ended June 30, 2022**

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 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	-	(5,424,852)	5,424,852	-
Add/(Less): Deferred Tax Income/ (Expenses) during the year	-	813,727	-	813,727
Add: Net Profit/(Loss) for the year	-	-	181,485,236	181,485,236
Closing Balance on 30 June 2022	1,540,464,730	517,211,102	291,525,980	2,349,201,812


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated, Dhaka;
28 October 2023



SHEPHERD INDUSTRIES PLC
Statement of Cash Flows
For the year ended 30 June 2023

	Notes	Amount in Taka	
		01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
A. Cash Flows from Operating Activities			
Received from Customers and Others	33	4,081,052,659	3,204,898,773
Payment to Creditors, Suppliers, Employees and Others	34	(3,330,633,275)	(3,285,647,586)
Cash Inflow/(Outflow) from Operation		750,419,384	(80,748,813)
Income Tax Paid	35	(57,226,162)	(18,210,212)
Financial Expenses		(203,018,488)	(177,174,366)
Net cash used in Operating Activities	37	490,174,734	(276,133,391)
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant & Equipments		(5,278,705)	(10,528,913)
Payment for Capital Work-in-Progress		(54,216,793)	-
Investment on FDR		(21,099,657)	(20,000,000)
Net cash used in Investing Activities		(80,595,155)	(30,528,913)
C. Cash Flow from Financing Activities			
Loan from Shareholders		-	(10,584,072)
Current a/c with Related Entity		18,311,572	(43,345,068)
Outstanding IPO Subscription		-	(49,750)
Unclaimed Dividend Account		-	(453,174)
Short Term Loan Received/(Paid)-Net		(407,537,449)	436,412,890
Dividend Paid		(65,919,475)	(37,025,001)
Net cash used in by Financing Activities		(455,145,352)	344,955,825
D. Net Increase/(Decrease) in cash and Cash Equivalent		(45,565,773)	38,293,521
E. Cash & Cash Equivalent at beginning at the year		84,784,762	45,622,562
F. Unrealized Foreign Exchange Gain/(Loss)		253,822	868,679
G. Cash & Cash Equivalent at the end of the year		39,472,811	84,784,762
Net Operating Cash Flows Per Share (NOCFPS)	36	3.18	(1.79)


Chief Financial Officer


Company Secretary


Director


Managing Director


Chairman

Dated, Dhaka;
28 October 2023



SHEPHERD INDUSTRIES PLC
Notes to the Financial Statements
As at and for the year ended 30 June 2023

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 2023;
- Statement of Profit or Loss and other Comprehensive Income for the period ended 30 June 2023;
- Statement of Change in Equity for the period ended 30 June 2023;
- Statement of Cash Flows for the period ended 30 June 2023; and
- Accounting Policies and explanatory notes to the Financial Statements for the period ended 30 June 2023.

2.3 Functional and presentation currency

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

2.4 Comparative Information

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



2.5 Going Concern

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

2.6 Foreign Currency Transaction:

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

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

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

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

2.7 Reporting Period

The financial statements covers twelve months from 01 July 2022 to 30 June 2023.

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, 1969

Dhaka Stock Exchange Listing Regulation, 2015



2.11 Compliance with IAS & IFRS

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

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

2.12 Events after the Reporting Period

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

The Board of Directors of the company in its Board Meeting held at its corporate office on 28 October 2023 at 04.00 p.m. to 06.15 p.m. has recommended 5% Cash dividend to the General Public Shareholder Other than Sponsors and Directors for the year ended 30 June 2023.

2.13 Subsequent Events

Pending Amalgamation with Shepherd Textile (BD) Limited (STBL):

The board of directors have decided to amalgamate Shepherd Textile (BD) Limited (Transferor Company) with Shepherd Industries PLC (Transferee Company) on the 152nd board meeting Dated 07 March 2023. The Amalgamation is subject to regulatory and shareholder approvals and is pending for final hearing in the Honorable High Court Division through due process of law (Companies Act. 1994). The financial statements for the current period do not reflect the effects of the Amalgamation.

2.14 Recognition and Measurement of Tangible Fixed Assets

Tangible assets have been stated at written down value. Accumulated historical cost and depreciation have been shown in the Financial Statements. The cost of acquisition comprises of purchase price, including import duties and non-refundable Taxes and any directly attributable cost of bringing the assets to its state of intended use. Expenditure incurred after the assets have been put into operation, such as repairs and maintenance is normally charged off as revenue expenditure in the period in which it is incurred. In situation where it can be clearly demonstrated that the expenditure has resulted in an increase in the future economic benefit expected to be obtained from the use of the fixed assets, the expenditure is capitalized as an addition to cost of the assets.



2.15 Revaluation of Property, Plant & Equipment (PPE)

PPE have been stated at revalued amounts in accordance with IAS : 16 Property , Plant & Equipment.

- i) Effective date of revaluation to the Financial Statements 31-12-2010 and 31-12-2011 respectively.
- ii) PPE has been revalued by Mridha and Associates an independent valuer.
- iii) Revaluation surplus has been transferred to Revaluation Reserve and distribution of such surplus to the shareholders is restricted.

2.16 Depreciation of Tangible Fixed Assets

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

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

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

2.17 Impairment of assets

I) Financial Assets

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

II) Non-Financial assets

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

2.18 Inventories

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



2.19 Trade and Other Receivables

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

2.20 Cash & Cash Equivalents

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

2.21 Income Tax

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

2.22 Leased Assets

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

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

2.23 Revenue Recognition

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

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

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

(i) Interest income

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

(ii) Dividends

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

2.24 Employee Benefits

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



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

The company got recognition from National Board of Revenue its gratuity fund vide order no: নথি নং- ০৮.০১.০০০০.০৩৫.০২.০০১৬.২০১৫/১৭৮ তারিখ : ০১/০৭/২০১৫ খ্রিঃ for employees of the company eligible to be members of the fund in accordance with the rules of the gratuity fund constituted under an irrevocable trust.

2.25 Borrowing Cost

Interest and other cost incurred by the company in connection with the borrowing of fund are recognized as expenses in the year in which they are incurred unless such borrowing cost related to acquisition /construction of assets in progress that are capitalized as per IAS 23 , "Borrowing Cost".

2.26 Financial expenses

Finance expenses comprise interest expenses on bank loan and other borrowings. All borrowing cost is recognized in the statement of profit or loss and other comprehensive income based on the statement received from Financial Institutions.

2.27 Statement of Cash Flows

Statement of Cash Flows have been prepared principally in accordance with IAS-7 "Statement of Cash Flows" and the cash flows from the operating activities have been presented under direct method.

2.28 Earnings Per Share (EPS)

This has been calculated in compliance with the requirement of IAS-33 : Earnings per share by dividing the net earnings after Tax by the weighted average number of ordinary shares outstanding during the year.

Basic Earnings per share (Numerator /Denominator)

Earnings (Numerator)

*This represents earning for the period attributable to ordinary shareholders

No. of ordinary shares (Denominator)

This represents weighted average number of ordinary share outstanding during the year.

Diluted Earnings per share

As per the existing conditions of the loans taken by the company from various financial institutions or other contracts with various parties including employees, there is no condition related to conversion or stipulation related to share based payments for material and services supplied by them to the company. Hence , Diluted EPS of the company is same as basic EPS.

2.29 Operating Segments

No segmental reporting is applicable for the company as required by IFRS 8: "Operating Segments" as the company operates in a single industry segment and within a single geographical territory.

2.30 Provisions

In accordance with the guidelines as prescribed by IAS-37: Provisions, Contingent Liabilities and Contingent Assets, provisions are recognized in the following situations:

- when the company has an obligation (legal or constructive) as a result of past events;
- when it is probable that an outflow of resources embodying economic benefits will be required to settle the obligation; and
- Reliable estimates can be made of the amount of the obligation.



2.31 Contingent Liabilities and Contingents Assets

Contingent Liabilities and Contingents Assets are present or possible obligations on liabilities or assets, arising from past events and existence of which depends upon the occurrence or non-occurrence of one or more uncertain future events which are not within the control of the company or which amount of the obligations cannot be measured with sufficient reliability in accordance with IAS-37.

The company has a contingent liability of Tk. 63,335,297 with the bank for issuing bank guarantee against Security Deposit required by Titas Gas Transmission and Distribution company for Gas connection. The company deposited Taka 31,91,889 as bank guarantee margin.

2.32 Intangible Assets

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

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

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

An asset is a resource:

(a) controlled by an entity as a result of past events; and

(b) From which future economic benefits are expected to flow to the entity.

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

2.33 Financial Instrument

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

Financial assets:

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

Financial liability:

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

2.34 Related Party Disclosures

The Company in normal course of business carried out a number of transactions with directors/entities that fall within the definition of related party as contained in International Accounting Standard (IAS) 24: Related Party Disclosures. The disclosure relating to related parties have been shown in note # 39.2.

2.35 Investment Property

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

3. Risk exposure

3.1 Interest rate risk

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

Management perception

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



3.2 Exchange rate risk

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

Management perception

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

3.3 Industry risks

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

Management perception

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

3.4 Market risks

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

Management perception

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

3.5 Operational risks

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

Management perception

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

3.6 Liquidity risk

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

Management perception

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



Amount in Taka	
30 June 2023	30 June 2022

4. Property, Plant & Equipment

A. Cost

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

2,589,754,592	2,540,466,758
5,278,705	49,287,834
-	-
2,595,033,297	2,589,754,592

B. Accumulated Depreciation

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

934,301,846	849,764,905
78,459,138	84,536,941
-	-
1,012,760,984	934,301,846

Written Down Value (A - B)

1,582,272,313	1,655,452,746
----------------------	----------------------

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

5. Capital Work-in-Progress

Opening Balance
Plant & Machineries

-	32,258,921
54,216,793	6,238,102
54,216,793	38,497,023
-	38,497,023
54,216,793	-

Less: Transfer to Property, Plant & Equipments

6. Inventories

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

1,582,764,357	1,565,406,001
216,890,521	239,563,526
14,669,943	14,611,874
53,109,400	64,103,580
4,231,798	4,131,423
8,914,566	7,314,697
1,880,580,585	1,895,131,101

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

7. Trade & other Receivables

Opening Balance
Sales
Proceeds Received during the year

1,790,529,820	1,091,333,057
3,540,672,549	3,824,605,841
(4,062,735,953)	(3,189,924,356)
1,268,466,416	1,726,014,542
235,715,309	64,515,278
1,504,181,725	1,790,529,820
5,144,756	3,884,071
1,509,326,481	1,794,413,891

Foreign Exchange Gain/Loss

Accounts Receivable
Other Receivable (Rent)

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:

- Accounts Receivable considered good in respect of which the company is fully secured
- Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security
- Accounts Receivable considered doubtful or bad
- Accounts Receivable due by any director or other officer of the company
- Accounts Receivable due by Common management
- The maximum amount of receivable due by any director or other officer of the company

1,446,121,051	1,790,529,820
2,651,764	323,974
-	-
-	-
60,553,666	3,560,097
-	-
1,509,326,481	1,794,413,891



Amount in Taka	
30 June 2023	30 June 2022

The aging of trade and other receivables is as follows:

Ageing Schedule	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	840,596,439	2,321,329	842,917,768	1,273,751,197
Three to Six Months	563,613,308	1,175,856	564,789,164	480,915,262
More than Six Months	99,971,978	1,647,571	101,619,549	39,747,432
	1,504,181,725	5,144,756	1,509,326,481	1,794,413,891

8. Investment

This has been arrived as under;
Investment in FDR

41,099,657	20,000,000
41,099,657	20,000,000

9. Advance, Deposits & Prepayments

The Break-up of the Amount is given below:

Advances (Note -9.1)
Deposits

50,859,442	163,739,540
27,193,750	23,205,522
78,053,192	186,945,062

9.1 Advances

Advance Income Tax
Other Advance

46,888,025	34,255,191
3,971,417	129,484,349
50,859,442	163,739,540

9.2 Advance Income Tax

Opening Balance

Addition during the year:

TDS on Export

AIT - Car

TDS - FDR

Import

AIT- on Bank Interest

Advanced tax Office rent & others

Less: Adjusted with provision

Closing Balance

34,255,191	45,279,879
40,975,611	16,147,613
39,933,514	15,272,454
635,000	577,254
285,915	-
6,087	-
27	95
115,068	297,810
(28,342,777)	(27,172,301)
46,888,025	34,255,191

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

Cash at Banks (Note -10.1)

336,937	213,461
39,135,874	84,571,301
39,472,811	84,784,762

10.1 Cash at Bank

Bank Name & Account Number

Al-Arafa Islami Bank CD # 0171020062933

Eastern Bank CD # 1131060206101

Eastern Bank Margin

IFIC Bank CD # 1002-535257001

IFIC Bank CD (ERQ) # 1002-535257071

Southeast Bank DAD (\$) # 15400000019

Southeast Bank A/C # 0010-11100017637

Southeast Bank A/C # 0010-11100017685

Southeast Bank A/C # 0010-11100017760

National Bank A/C # 0043-33017514

DBBL-CD A/C # 117-110-037216

-	4,850
6,814,476	45,201,499
299,077	1,276,979
1,149,153	2,803,379
160,343	13,849
12,137,438	9,685,684
230,385	231,225
489,277	552,797
592,381	-
498,409	2,198
212,766	46,082



IFIC A/C # 0170231013001
 IFIC A/C # 0170330270001
 IFIC A/C # 1002-535257-836 (USD A/c)
 IFIC A/C # 1002-063136-041 (Taka A/c)
 IFIC A/C # 1002-063136-051 (USD A/c)
 IFIC A/C # 1002-063136-052 (GBP A/c)
 IFIC A/C # 0000-535257-837
 NBL FC A/C-0043-84004808 (USD A/c)
 Trust Bank A/C # 5025000416 (USD A/c)
 Pubali Bank CD # 4465901009224
 Southeast Bank CD # 111-17190
 Southeast Bank A/C # 0010-11100017718
 Southeast Bank # 0094
 Shahjalal Islami Bank CD A/C # 400811100010420
 Trust Bank CD # 9820

Amount in Taka	
30 June 2023	30 June 2022
115	115
6,494	7,644
5,476,865	2,006,681
-	13,809
-	54,253
-	4,886
6,587	43,034
106,576	185,255
-	5,735
455,079	1,377,388
333,397	5,352,184
3,965	4,655
10,163,091	15,692,007
-	3,855
-	1,258
39,135,874	84,571,301

11. Share Capital

Authorized Capital:

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

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

Paid up Capital:

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

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

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

History of Share Capital

Allotment	Date of Allotment	Consideration in Cash	Bonus	Total	Total
Subscription	01-08-00	60,600	-	36,739	60,600
Fresh Issue	01-07-02	7,939,400	-	37,438	7,939,400
Fresh Issue	12-11-11	857,400	-	40,859	857,400
Fresh Issue	01-04-15	10,262,000	-	42,095	10,262,000
Fresh Issue	14-02-16	85,086,586	-	42,414	85,086,586
IPO Issued	21-11-17	-	20,000,000	43,060	20,000,000
Bonus Issue	21-11-17	-	12,420,598	43,060	12,420,598
Bonus Issue	26-12-19	-	13,662,658	43,825	13,662,658
Bonus Issue	23-12-21	-	3,757,231	44,553	3,757,231
Total		104,205,986	49,840,487	374,043	154,046,473

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	14,613,050	10.00	146,130,500	9.49%
Institution	36,019,756	10.00	360,197,560	23.38%
General Public	24,109,765	10.00	241,097,650	15.65%
	154,046,473		1,540,464,730	100.00%

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



Amount in Taka	
30 June 2023	30 June 2022

Pattern of Shareholding and No. of Shareholding as on 30 June 2023

Share Holding Range	Number of Share Holders	No. of Share	Percentage of Share Holding
Up to 499 Shares	1218	165,205	0.11%
500 to 5000 Shares	1995	3,258,496	2.12%
5001 to 10000 Shares	297	2,213,348	1.44%
10001 to 20000 Shares	170	2,474,758	1.61%
20001 to 30000 Shares	87	2,139,165	1.39%
30001 to 40000 Shares	36	1,298,356	0.84%
40001 to 50000 Shares	27	1,260,802	0.82%
50001 to 100000 Shares	70	5,047,334	3.28%
100001 to 1000000 Shares	70	17,951,196	11.65%
1000001 to Above Shares	19	118,237,813	76.75%
Total	3989	154,046,473	100.00%

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

517,211,102	521,822,227
(4,882,367)	(5,424,852)
732,355	813,727
513,061,090	517,211,102

13. Retained Earnings

Opening balance

Less: Stock Dividend

Less: Cash Dividend

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

Add: Depreciation transferred from revaluation reserve

291,525,980	179,760,513
-	(37,572,310)
(74,742,571)	(37,572,311)
59,905,768	181,485,236
4,882,367	5,424,852
281,571,544	291,525,980

14. Deferred Tax liabilities

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

132,879,374	134,096,806
(11,287,817)	(403,705)
(732,355)	(813,727)
120,859,202	132,879,374

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

15. Loan from Shareholders'

23,144,861

23,144,861

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

16. Current Accounts with Related Entity

This has been arrived as under;

Party Wise break down given below:

Shepherd Textile (BD) Ltd

Shepherd Jeans Ltd.

Shepherd Fancy Yarn Ltd

Taiwan Food & Processing Industries Ltd.

64,457,867	39,854,104
6,641,021	13,423,705
1,352,243	-
3,538,250	4,400,000
75,989,381	57,677,809

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



Amount in Taka	
30 June 2023	30 June 2022

17. Trade & Other Payables

This has been arrived as under:

Trade Payable	241,131,036	344,324,200
Other Payable	21,042,768	23,027,829
	262,173,804	367,352,029

All the trade payables disclosed here are arisen from purchasing yarn, dyes & chemical, packing materials, providing of services etc. from both foreign & local suppliers and service providers.

A detailed schedule of Trade and other payables is shown in **Annexure -F**

Ageing Schedule	Trade Payable	Other Payable	Total	Total
Within Three Months	233,973,948	9,018,867	242,992,815	315,964,587
Three months to six months	5,711,052	4,024,928	9,735,980	43,999,852
More than six months	1,446,036	7,998,973	9,445,009	7,387,590
	241,131,036	21,042,768	262,173,804	367,352,029

The details have been shown in **Annexure-G**

18. Workers Profit Participation Fund

Opening Balance	10,772,204	-
Add: Addition during the year	4,623,347	10,772,204
	15,395,551	10,772,204
Less: Payment during the year	(10,772,204)	-
Closing Balance	4,623,347	10,772,204

19. Short Term Bank Loan

This consist of the following:

Force Loan	IFIC Bank Limited	34,816,656	-
LDBP Loan	Eastern Bank Ltd	115,211,727	138,214,513
LDBP Loan	IFIC Bank Limited	130,733,000	294,506,545
LDBP Loan	Southeast Bank Limited	474,389,447	480,850,422
FC Loan	Southeast Bank Limited	50,346,228	-
Time Loan	Southeast Bank Limited	-	56,205,306
Term Loan	IFIC Bank Limited	277,332,832	103,612,745
Force Loan	Southeast Bank Limited	121,209,585	-
EDF Loan	Southeast Bank Limited	411,486,145	1,144,792,900
SOD - IFIC Bank	IFIC Bank Limited	51,153,802	35,308,606
SOD-Southeast Bank	Southeast Bank Limited	82,069,894	81,790,540
Loan Against Trust Receipts	Southeast Bank Limited	353,155,019	172,552,601
		2,101,904,335	2,507,834,178

Particulars	IFIC	EBL	SBL
Nature:	Short term loan	Short term loan	Short term loan
Purpose:	Working capital	Working capital	Working capital
Tenure:	One year	One year	One year
Repayment:	From Export Proceed	From Export Proceed	From Export Proceed
Rate of Interest:	6.00%-11.00%	6.00%-9.00%	6.00%-9.00%
Security:	Mortgage of 432 Decimals of land with factory premises, 673 decimals land with two pre-fabricated and three semi pacca building, measuring 103164 sft at valuka. Post dated cheque, Hypothecation of machineries, raw materials, work in process & finished goods duly insured covering the risk of fire and personal guarantee of all directors.	Hypothecation of machineries, raw materials, work in process & finished goods duly insured covering the risk of fire.	Mortgage of 655.75 decimals at Bhaluka and Hypothecation of machineries, raw materials, FDR, work in process & finished goods duly insured covering the risk of fire and personal guarantee of all directors.



Amount in Taka	
30 June 2023	30 June 2022

20. Outstanding IPO Subscription

Bank Name & Account Number

IFIC A/C # 1002-063136-051 (USD A/c)

IFIC A/C # 1002-063136-052 (GBP A/c)

Less : Unclaimed IPO subscription transfer to CMSF as per BSEC notification

-	45,500
-	4,250
-	49,750
-	(49,750)
-	-

21. Dividend Payable

Opening Balance

Declared Cash Dividend for the year 2021-2022

Unclaimed Dividend Account

Cash Dividend Paid during the year

TDS Against Cash Dividend paid during the year

Unclaimed Dividend transfer to CMSF as per BSEC notification

Closing Balance

783,633	689,497
74,742,571	37,572,311
75,526,204	38,261,808
(60,313,617)	(30,064,414)
(5,605,858)	(7,065,191)
-	(348,570)
9,606,729	783,633

21.1 Unclaimed Dividend Account

Year: Number of Share Holders

2017-18 278

2019-20 512

2020-21 266

Closing Balance

The details have been shown in Annexure-G

-	-
236,323	236,323
499,825	-
736,148	236,323

21.2 Dividend Payable

Opening Balance

Declared Cash Dividend for the year

Less : Payment during the year

Dividend

Less: TDS Against Cash Dividend paid during the year

Less: Transferred to unclaimed dividend

Closing Balance

The details have been shown in Annexure-G

547,310	-
74,742,571	37,572,311
(60,313,617)	(29,959,810)
14,976,264	7,612,501
(5,605,858)	(7,065,191)
(499,825)	-
8,870,581	547,310

22. Liabilities for Expenses & Provisions

This consist of the following;

Salary & Allowance-Payable

Tax Deduction at Source

Gas, Electric Bill & Internet Bill Payable

Audit & Professional Fees Payable

Employees CPF Payable

Provision for Employees' Gratuity Fund

Provision for Income Tax

(Note-22.1)

16,445,592	17,342,949
26,195,537	19,023,832
75,472,400	25,031,696
575,000	402,500
1,190,813	1,113,961
66,723,508	58,402,429
65,019,959	65,764,295
251,622,809	187,081,662

22.1 Provision for Income Tax

Opening Balance

Add: Addition during the year/period

Less: Paid during the year/Period

Less: Adjusted during the year/period

65,764,295	60,636,630
43,848,992	34,362,565
109,613,287	94,999,195
(16,250,551)	(2,062,599)
(28,342,777)	(27,172,301)
65,019,959	65,764,295



23. Revenue

Export Sales

Amount in Taka	
01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
3,540,672,549	3,824,605,841
3,540,672,549	3,824,605,841

24. Cost of Sales

This has been arrived as under;

Work in process (Opening)

Add: Raw Material Consumed

Add: Factory Overhead

Less: Work in Process (Closing)

Cost of Production

Add: Finished Goods (Opening)

Finished Goods Available for sale

Less: Finished Goods (Closing)

Cost of Sales

Note-24.1

Note-24.2

14,611,874	59,604,434
2,497,065,730	2,753,210,888
611,778,440	479,869,363
(14,669,943)	(14,611,874)
3,108,786,101	3,278,072,811
64,103,580	152,854,824
3,172,889,681	3,430,927,635
(53,109,400)	(64,103,580)
3,119,780,281	3,366,824,055

24.1 Raw Material Consumed**Opening Stock**

Raw Materials

Dyes & Chemicals

Packing Materials

Add: Cost of Materials Purchased

Raw materials

Dyes & chemicals

Packing materials

Carrying inward

Insurance

Clearing & forwarding expenses

Raw Materials available for Consumption**Less : Closing Stock**

Raw Materials

Dyes & Chemicals

Packing Materials

Raw Materials Consumed

1,809,100,950	1,750,751,983
1,565,406,001	1,457,904,719
239,563,526	286,298,543
4,131,423	6,548,721
2,491,851,456	2,811,559,855
2,081,869,713	2,324,791,406
349,179,370	403,498,501
27,905,161	32,615,426
17,093,320	20,607,260
2,405,567	6,719,239
13,398,325	23,328,023
4,300,952,406	4,562,311,838
1,803,886,676	1,809,100,950
1,582,764,357	1,565,406,001
216,890,521	239,563,526
4,231,798	4,131,423
2,497,065,730	2,753,210,888

24.2 Factory Overheads

This has been arrived as under;

Ansar Guard Expenses

Conveyance

Contribution to Gratuity Fund

Contribution to Provident Fund

Crockerries & Cutleries

Depreciation

Electricity Bill

ETP Expenses

Fire Fighting Expenses

Forms, Stamps, Documents etc.

Fuel, Oil & Lubricants

Gas Bill

Gas Bill-Factory Residence

Hangs, Twisting & Winding Expenses

Insurance-Fire

Loading & Unloading Charge

Medical Expenses

Printing- Factory

Rates & Taxes

Repair & Maintenance of Building, Machineries etc.

Stationeries

Sundry Expenses

Testing Charge

Tiffin, Refreshment & Entertainment

Uniform & Liveries

Wages, Salaries & Allowances

Washing & Cleaning Expenses

69,000	65,700
1,193,225	1,057,610
10,684,265	8,080,977
3,783,696	3,220,749
18,953	33,335
71,902,724	77,494,290
39,967,056	14,388,419
125,000	41,390
524,345	290,145
166,590	164,330
2,792,311	2,839,780
212,282,501	125,410,709
55,899	167,540
4,663,950	3,706,299
3,532,717	3,838,727
853,568	2,324,691
131,635	240,752
660,253	322,779
793,662	821,422
46,353,425	31,228,796
826,811	1,057,455
4,771,494	5,634,586
237,918	187,247
684,173	880,703
45,060	55,900
204,410,126	196,131,766
248,083	183,266
611,778,440	479,869,363



		Amount in Taka	
		01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
25. Foreign Currency Gain/(Loss)			
Realized Foreign Exchange Gain/(Loss)		(67,961,311)	(21,765,953)
Unrealized Foreign Exchange Gain/(Loss)		13,698,386	29,706,045
		(54,262,925)	7,940,092
26. Other Income			
This consist of the followings;			
Land and House Rent		14,733,903	13,226,363
Interest Received from IPO Bank A/C		136	957
FDR Interest		1,684,188	-
Sundry Income		3,159,164	3,545,770
		19,577,391	16,773,090
27. Selling & Distribution Expenses			
This consist of the followings;			
Salary and Allowances		9,752,817	9,662,222
Travelling & Conveyance		41,481	508,405
Mobile Bill		84,820	100,945
Sales discount		3,232,844	-
Contribution to Gratuity Fund		1,641,626	1,639,002
Contribution to Provident Fund		647,622	644,625
		15,401,210	12,559,878
28. Administrative Expenses			
This has been arrived as under;			
Advertising Expenses		601,031	478,049
Amortization of Intangible Assets		-	67,500
Audit Fees		575,000	402,500
AGM Expenses		637,090	523,000
Professional Fees		2,301,675	1,386,583
Automobile Expenses		8,809,552	7,213,268
Contribution to Gratuity Fund		2,561,307	2,296,903
Contribution to Provident Fund		872,246	895,941
Depreciation-Administrative		6,556,414	7,042,651
Electricity Bill		345,986	1,086,104
Employees' Group Insurance		1,507,668	824,164
Forms, Stamps, Documents etc.		2,041,161	1,083,382
Gas Bill		51,994	61,900
Insurance-Motor		142,291	190,831
Internet Expenses		399,550	377,732
Licence & Renewal Fees		4,703,084	4,208,999
Director's Remuneration		1,654,800	1,400,250
Office Maintenance Expenses		653,789	606,318
Papers & Periodicals		16,284	9,795
Postage & Courier		16,522	105,114
Printing & Photocopy		445,999	338,602
Salary & Allowances		31,202,984	28,251,144
Satellite Cable Rent		-	4,950
Stationeries		185,601	348,059
Sundry Expenses		2,109,756	5,163,944
Telephone & Mobile Expenses		405,870	427,420
Tiffin, Refreshment & Entertainment		752,371	695,996
Travelling & Conveyance		809,824	863,940
Water Bill		336,897	189,385
		70,696,746	66,544,424
29. Financial Expenses			
This consist of the followings;			
Bank Charges & Commission		23,826,252	43,153,002
Bank Charges on Proceeds Realization		7,525,173	7,218,805
Interest on Short Term Loan		171,667,063	126,802,559
		203,018,488	177,174,366
30. Income Tax Expenses			
Current tax		43,848,992	34,362,565
		43,848,992	34,362,565

(Note-30.1)



Amount in Taka	
01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022

30.1 Current Tax

a) Income tax on business income:

Profit before tax
Add: Accounting depreciation
Add: Contribution to Employees' Gratuity Fund
Less: Tax depreciation
Less: Payment to Employees' Gratuity Fund
Less: Unrealized foreign exchange gain/loss
Less: Other income
Taxable business income

92,466,943	215,444,096
78,459,138	84,536,941
14,887,198	12,016,882
(40,536,109)	(87,751,659)
(6,566,119)	(753,523)
(13,698,386)	-
(19,577,391)	(16,773,090)
105,435,274	206,719,647
15%	15%
15,815,291	31,007,947
15,815,291	31,007,947

Tax rate

Income tax on business income

Income tax on business income:

a (i)

Minimum Tax

Turnover

3,540,672,549 3,824,605,841

Minimum Tax on turnover & other income

a (ii)

12,746,421 17,123,199

Deducted Tax at source on Export

a (iii)

39,933,514 15,272,454

Higher One

a (iii)

39,933,514 31,007,947

b) Income tax on other income:

Other income

19,577,391 16,773,090

Income tax on other income

b (i)

3,915,478 3,354,618

Deducted Tax at others source

b (ii)

1,042,097 875,159

Higher One

b (ii)

3,915,478 3,354,618

c) Excess/(short) income tax expenses paid with return for the assessment year 2022-2023

- -

Total current tax for the year (a+b+c)

43,848,992 34,362,565

31. Basic & Diluted Earning Per share

Net profit after tax attributable to ordinary shareholders of the company

59,905,768 181,485,236

Weighted average number of share

154,046,473 154,046,473

Earnings Per Share (Basic)

0.39 1.18

Earnings Per Share (Diluted)

0.39 1.18

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

Disclosure

Utility bills like gas and electricity bill cost increased more than 2 to 3 times during this year, as well materials and other expenses also increased concurrently. As a result, factory overhead cost increased Tk 13.18 Crore compared to previous year. Meanwhile 1 % AIT deducted instead of 0.60% from export proceeds. Also, foreign currency gain/(loss) expenses increased Tk- 6.22 Crore & financial expenses increased Tk- 2.58 Crore. Considering the whole, this period net profit decreased compared to corresponding previous period for which earnings per share (EPS) are decreased in Tk. -0.79.

31.1 Weighted average number of share

Particulars	Number of share	Number of share
154,046,473 No. of Ordinary Shares for 365 days	154,046,473	154,046,473
	154,046,473	154,046,473

32. Net Assets Value per Share

Net asset value per share has been calculated as under;

Total Assets

5,185,021,832 5,636,727,562

Less: Outside liability

(2,849,924,468) (3,287,525,750)

Non-Current Liability

(120,859,202) (132,879,374)

Current Liability

(2,729,065,266) (3,154,646,376)

Net Asset Value

2,335,097,364 2,349,201,812

Shares outstanding at the end on the year

154,046,473 154,046,473

Net Asset Value per share

15.16 15.25

Disclosure

The major reason for decreased in Net Asset Value per share by Tk. -0.09 per share was due to 10 % Cash Dividend by Tk.7.47 and net profit made during the year amounting Tk. 5.99 crore.



		Amount in Taka	
		01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
33. Received from Customers & Others			
Revenue during the year		3,540,672,549	3,824,605,841
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable		235,715,309	64,515,278
Other Income		19,577,391	16,773,090
Opening Accounts & Other Receivable		1,794,413,891	1,093,418,455
Closing Accounts & Other Receivable		(1,509,326,481)	(1,794,413,891)
		4,081,052,659	3,204,898,773
34. Payment to Creditors, Suppliers, Employees and Others			
Cost of goods Sold		(3,119,780,281)	(3,366,824,055)
Selling & Distribution Expenses		(15,401,210)	(12,559,878)
Administrative Expenses		(70,696,746)	(66,544,424)
Adjustment for Depreciation		78,459,138	84,536,941
Adjustment for Write off of Intangible Assets		-	67,500
(Increase)/Decrease in Inventory		14,550,516	75,987,091
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance		121,524,704	(90,618,779)
Increase/(Decrease) in Trade and Other Payables		(105,178,225)	123,972,271
Workers Profit Participation Fund (WPPF)		(10,772,204)	-
Increase/(Decrease) in Liabilities for Expenses		65,285,483	23,779,612
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & Bank and Bank Loan		(288,624,450)	(57,443,865)
		(3,330,633,275)	(3,285,647,586)
35. Income Tax Paid			
Opening Advance Income Tax		34,255,191	45,279,879
Closing Advance Income Tax		(46,888,025)	(34,255,191)
Closing Income Tax Provision		65,019,959	65,764,295
Opening Income Tax Provision		(65,764,295)	(60,636,630)
Current Tax during the period		(43,848,992)	(34,362,565)
		(57,226,162)	(18,210,212)
36. Net Operating Cash Flow per Share (NOCFPS)			
Net cash from operating actives		490,174,734	(276,133,391)
Number of shares outstanding		154,046,473	154,046,473
NOCFPS		3.18	(1.79)
Disclosure			
During the period ended 30 June 2023, Net Operating Cash Flow per share of the company increased by 4.97 per share with corresponding to previous period, the major reason during the period more received from customers & others compare to corresponding previous period. Please see the Note No. 33 in details.			
37. Reconciliation of net Profit/Loss before Tax with Cash flows from Operating Activities			
Net Profit/(Loss) before tax		98,697,896	226,216,300
Opening Accounts & Other Receivable		1,794,413,891	1,093,418,455
Closing Accounts & Other Receivable		(1,509,326,481)	(1,794,413,891)
Adjustment for Depreciation		78,459,138	84,536,941
Adjustment for Write off of Intangible Assets		-	67,500
(Increase)/Decrease in Inventory		14,550,516	75,987,091
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance Income Tax		121,524,704	(90,618,779)
Increase/(Decrease) in Trade and Other Payables		(105,178,225)	123,972,271
Workers Profit Participation Fund (WPPF)		(10,772,204)	-
Increase/(Decrease) in Liabilities for Expenses		65,285,483	23,779,612
Income Tax Paid		(57,226,162)	(18,210,212)
Foreign Currency gain loss arising for cash and cash equivalents		(253,822)	(868,679)
		490,174,734	(276,133,391)

38. Additional disclosure

Revenue

During the reporting year Revenue of the company has been decreased By Tk. 28.39 crore corresponding with last year.

NET Assets Value Per Share (NAVPS)

The major reason for decreased in Net Asset Value per share by Tk. -0.09 per share was due to 10 % Cash Dividend by Tk.7.47 and net profit made during the year amounting Tk. 5.99 crore.



Earnings Per Share

Utility bills like gas and electricity bill cost increased more than 2 to 3 times during this year, as well materials and other expenses also increased concurrently. As a result, factory overhead cost increased Tk 13.18 Crore compared to previous year. Meanwhile 1 % AIT deducted instead of 0.60% from export proceeds. Also, foreign currency gain/(loss) expenses increased Tk- 6.22 Crore & financial expenses increased Tk- 2.58 Crore. Considering the whole, this period net profit decreased compared to corresponding previous period for which earnings per share (EPS) are decreased in Tk. -0.79.

Net Operating Cash Flows Per Share (NOCFPS)

During the period ended 30 June 2023, Net Operating Cash Flow per share of the company increased by 4.97 per share with corresponding to previous period, the major reason during the period more received from customers & others compare to corresponding previous period. Please see the Note No. 33 in details.

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

39.1 Commission, Brokerage or Discount against sales:

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

39.2 Related party disclosures

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures" The Company opines that terms of related transaction do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties for the year ended 30 June 2023 are as follows:

Name of Related Party	Common Management	Nature of Transaction	Opening Balance as on July, 01, 2022 Dr./(Cr.)	Transaction during the year Dr.	Transaction during the year Cr.	Closing Balance as on June 30, 2023 Dr./(Cr.)
Shepherd Textile (BD.) Limited	"	Office & Land Rent	172,282	1,938,900	1,938,900	172,282
Taiwan Food & Processing Ind. Ltd.	"	Office & Land Rent	636,620	841,584	1,397,292	80,912
Shepherd Fancy Yarn Ltd	"	Office & Land Rent	1,909,696	2,196,448	2,397,823	1,708,321
Shepherd Jeans Ltd.	"	Office & Land Rent	841,499	724,740	1,034,762	531,477
Taiwan Food & Processing Ind. Ltd.	"	Received as Loan	(4,400,000)	1,391,250	529,500	(3,538,250)
Shepherd Textile (BD.) Limited	"	Received as Loan	(39,854,104)	23,081,320	47,685,083	(64,457,867)
Shepherd Jeans Ltd.	"	Received as Loan	(13,423,705)	6,782,684	-	(6,641,021)
Shepherd Fancy Yarn Ltd	"	Received as Loan	-	12,000,000	13,352,243	(1,352,243)
Shepherd Jeans Ltd.	"	Trading	37,418,988	148,444,473	127,802,787	58,060,674
Shepherd Fancy Yarn Ltd	"	Trading	1,603,277		(1,603,277)	-
Ever Priority Ltd.	Director	Loan from Shareholder's	(18,786,859)		-	(18,786,859)
Chen Che Seng	Shareholder	"	(6,597)		-	(6,597)
Eternal Flame Int'l Co. Inc.	Director	"	(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	01.07.2022 to 30.06.2023	01.07.2021 to 30.06.2022
(a)	Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	1,654,800	1,400,250
(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	2,576,211	683,051
	(iii) Payments from a provident funds, in excess of own subscription and interest thereon	949,637	854,809
(i)	Share Based payments		



As per IAS- 24:

An entity shall disclose key management personnel compensation in total and for each of the following benefits:

(a) Short-term employee benefits	17,315,206	17,172,539
(b) Post-employee benefits	3,525,848	1,537,860
(c) Other long term benefits	-	-
(d) termination benefits and	-	-
(e) share- based payment	-	-
Total:	20,841,055	18,710,399

39.3 Production capacity and utilization:

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

Description	Installed Capacity	Actual Production	% of Capacity Utilization
Different Count of Yarn Dyeing (2022-2023)	80,000 Lbs/Day	47,165 Lbs/Day	58.96%
Different Count of Yarn Dyeing (2021-2022)	80,000 Lbs/Day	69,397 Lbs/Day	86.75%

39.4 Value of Import at CIF basis:

During the period from 01 July 2022 to 30 June 2023 total value of import in respect of raw yarn, dyes & chemical, spare parts and machineries stands at equivalent 23.19 Millions USD on CIF basis. Details are given below:

Particulars	Amount in Taka	Amount in Taka
Raw Yarn	2,006,370,443	2,324,791,406
Dyes & Chemicals	280,119,776	329,330,810
Spare Parts	-	1,193,194
Machineries	49,068,000	3,866,010
Total:	2,335,558,218	2,659,181,420

39.5 Percentage of Materials consumed to the total consumption

Material consumed

	30.06.2023		30.06.2022	
	Amount in Taka	Percentage (%)	Amount in Taka	Percentage (%)
Raw Materials	2,064,511,357	83.78%	2,217,290,124	82.04%
Dyes & Chemicals	371,852,375	15.09%	450,233,518	16.66%
Packing Materials	27,804,786	1.13%	35,032,724	1.30%
	2,464,168,518	100%	2,702,556,366	100%

39.6 Payment in foreign currency:

	30.06.2023	30.06.2022
	Amount in USD	Amount in USD
Raw Yarn	19,956,422	25,951,770
Dyes & Chemicals	3,455,993	3,213,526
Machineries, Tools & Equipments	470,000	1,190,113

39.7 Export Sales on FOB Basis

	30.06.2023	30.06.2022
	Amount in USD	Amount in USD
Export	\$ 34,673,700.40	\$ 44,448,639.93

40. Number of Employees

All the employees receive salary/wages in excess of Tk. 5,300 per month.

Number of permanent staff	314
Number of permanent workers	709
Number of temporary staff/worker	-
Total:	1023



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

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

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



SHEPHERD INDUSTRIES PLC
Schedule of Property, Plant & Equipment
As on 30 June 2022

Particulars	Cost				Depreciation				Written Down Value as on 30-06-2022
	Opening Balance as on 01-07-2021	Addition	Disposal/ Adjustment	Closing Balance as on 30-06-2022	Rate (%)	Opening Balance as on 01-07-2021	Charged during the year	Disposal/ Adjustment	Closing Balance as on 30-06-2022
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8)
Building - Factory	318,806,757	5,157,535	-	323,964,292	10%	121,142,396	19,960,886	-	141,103,282
Land & Land Development	325,963,551	-	-	325,963,551	0%	-	-	-	325,963,551
Plant & Machinery	867,473,383	39,222,903	-	906,696,286	10%	449,257,015	44,036,447	-	413,402,824
ETP	73,844,334	-	-	73,844,334	15%	52,822,722	3,153,242	-	17,868,370
Electric Equipment & Line Installation	47,935,616	801,628	-	48,737,244	10%	28,181,422	2,028,740	-	18,527,082
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,062,176	83,142	-	748,276
Tools & Equipments	27,088,398	2,748,035	-	29,836,433	20%	15,148,650	2,663,651	-	12,024,132
Gas Line Installation	6,755,553	-	-	6,755,553	10%	5,322,257	143,330	-	1,289,966
Building - Head Office	89,296,316	-	-	89,296,316	5%	28,678,753	3,030,878	-	57,586,685
Office Equipment	16,403,611	1,131,311	-	17,534,922	10%	10,264,732	666,698	-	6,603,492
Air Conditioner & Electric Appliance	4,427,436	65,270	-	4,492,706	10%	1,649,767	283,740	-	2,559,199
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,216,595	86,935	-	1,303,530
Furniture & Fixture	6,439,694	149,152	-	6,588,846	10%	3,432,256	307,677	-	2,848,913
Office Decoration	2,879,388	-	-	2,879,388	10%	1,689,878	118,951	-	1,070,559
Car & Vehicles	38,790,723	-	-	38,790,723	15%	22,700,122	2,413,590	-	13,677,011
Telephone Equipments	3,951,712	12,000	-	3,963,712	10%	2,619,856	134,182	-	1,209,674
Sub Total	1,834,036,014	49,287,834	-	1,883,323,848		745,188,597	79,112,089	-	1,059,023,162
REVALUATION PART									
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	104,576,308	5,424,852	-	48,823,670
Sub Total	706,430,744	-	-	706,430,744		104,576,308	5,424,852	-	596,429,584
Total as on 30.06.2022	2,540,466,758	49,287,834	-	2,589,754,592		849,764,905	84,536,941	-	1,655,452,746
Total as on 30.06.2021	2,471,747,830	89,519,574	20,800,646	2,540,466,758		781,174,770	81,736,861	13,146,726	1,690,701,853

Factory Overhead Exp	77,494,290
Administrative Exp	7,042,651



SHEPHERD INDUSTRIES PLC
Schedule of Closing Inventory
As on 30 June 2023

Name of Items	30.06.2023			30.06.2022		
	Qty in Lbs/Kg	Average Rate	Total Tk	Qty in Lbs/Kg	Average Rate	Total Tk
A) RAW MATERIALS:						
Raw Yarn	8,375,045	188.99	1,582,764,357	9,266,718	168.93	1,565,406,001
B) DYES & CHEMICALS:						
Dyes	104,408	1,146.67	119,720,969	116,030	1,047.16	121,501,868
Chemicals	596,126	163.00	97,169,552	900,560	131.10	118,061,658
	700,534	309.61	216,890,521	1,016,590	235.65	239,563,526
C) Work in Process:	87,831	167.03	14,669,943	103,902	140.63	14,611,874
D) Finished Goods:						
Dyed Yarn	211,175	251.50	53,109,400	353,192	181.50	64,103,580
E) Packing Materials			4,231,798			4,131,423
F) Store & Spares			8,914,566			7,314,697
Grand total (A+B+C+D+E+F):			1,880,580,585			1,895,131,101



SHEPHERD INDUSTRIES PLC
Schedule of Accounts & Other Receivables
as on 30 June 2023

Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
Trade Receivable			
1	Ajax Sweater Ltd	3,252,574	7,343,245
2	Alien Apparels Ltd	-	8,069,653
3	Ananta Huaxiang Ltd	2,274,593	-
4	Anjuman Garments	67,994,234	-
5	Anma Sweater Ltd.	5,845,667	2,976,474
6	Anzir Apparels Limited	4,334,400	901,182
7	Aspire Garments Ltd	5,082,439	-
8	Atashi Fashion Ltd.	1,170,406	-
9	Aurum Sweater Ltd	-	2,275,000
10	Bakhrabad Knit	-	15,573,185
11	Best Wool Sweaters Ltd	57,328,917	90,351,771
12	Bhuyan Warm Tex Ltd.	8,951,310	10,498,738
13	BKC Sweater Ltd.	-	18,627,609
14	Bodice Apparels Ltd	-	977,113
15	Britex Sport Ltd.	2,149,000	10,786,303
16	Centex Textile & Apparels Ltd	-	626,025
17	Chowdhary Garments Ltd	-	3,191,234
18	Colour & Fashion Ind. Ltd	-	11,980,665
19	Corus Knit Composite Ltd	784,562	2,872,838
20	Denim Asia Ltd.	16,287,089	11,585,483
21	Devor Industries Ltd	3,270,591	17,257,763
22	Dewan Fashion Wears	201,000,441	171,562,074
23	Dhaka Pullover Ltd.	14,657,894	-
24	Dibbo Fashion Ltd	-	4,914,792
25	Diganta Sweater Ltd	128,698,670	37,082,500
26	Disney Sweater Ltd	15,727,250	19,566,037
27	Dynasty Sweater (BD) Ltd	-	21,658,370
28	Ecotech Design Ltd	5,364,788	4,373,005
29	En Rich Ltd.	5,019,218	6,975,150
30	Everbright Sweater Ltd	8,541,138	-
31	Faiza Industries Ltd	15,875,622	-
32	Fardar Fashions Ltd	-	15,283,041
33	Fashion Fiber Ltd	-	1,783,373
34	FB Fashion (Pvt) Ltd.	838,500	-
35	Fyne Sweater Ltd.	1,915,462	4,906,584
36	Garnish Sweaters Ltd	-	2,453,838
37	Giant Star Fashion Ltd	7,239,695	-
38	Global Knitwear Ltd.	11,404,245	-
39	Green Arrow Sweater Ltd.	17,887,801	2,252,350
40	Hamid Sweater Ltd	-	2,610,599
41	Hejaz Sweater Ltd	4,032,863	-
42	Hillstone Fashion	1,610,565	-
43	Innert Fabric & Quilty Ltd	-	955,500
44	Iris Fashions Ltd	11,317,643	7,820,404



Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
45	Ixora Apprales Ltd	-	3,602,895
46	Jabe Apparels Ltd	46,248,577	-
47	Jams Sweater Ltd	-	3,292,981
48	J.L Fashions Ltd	15,319,363	-
49	K. A Fashion	-	6,707,546
50	Kaptex Sweater Ltd	1,470,600	-
51	Kashpean Sweater Ltd	5,217,900	5,282,869
52	Keya Cosmetics Ltd	3,065,416	-
53	Koala Apparels Ltd.	-	1,379,970
54	Leaf Grade Ltd	340,130	1,119,027
55	Lebaz Sweater Ind. Ltd	14,672,890	14,209,623
56	Loopdot Fashion Ltd	2,786,588	930,475
57	Louietex Manufacturing Limited	-	3,082,443
58	Lusine Fashion Ltd.	48,952,936	73,541,812
59	Magic Works Ltd	822,041	-
60	Masihata Sweater Ltd	15,363,190	-
61	MC Jaquard (BD) Ltd	-	1,094,867
62	Meditex Industries Ltd	-	5,996,355
63	Meditex Knitwear Ltd	534,060	3,616,768
64	Mim Design Limited	17,395,801	-
65	MNR Sweater Ltd	16,747,129	2,569,067
66	Mohammadi Fashion Ltd	-	1,366,424
67	Moms Touch Sweater	-	1,299,935
68	Mother Sweater Ltd	8,084,000	-
69	MR Sweater Ltd	3,783,253	5,781,339
70	Natural Wool Wears Ltd	16,762,260	-
71	Navid Knit Fabrics Ltd	-	11,139,219
72	Nibir Sweater Ltd	-	4,162,522
73	Oasis Fashions Ltd	-	2,650,375
74	Ocean Eco Sweater Ltd	565,396	-
75	Ocean Sweater Ltd	35,408,103	26,628,848
76	Odell Apparels Ltd	805,981	356,538
77	Odessa Fashions Limited	-	356,720
78	Pacific Sweater Ltd	-	4,236,050
79	Pandora Sweater Ltd	15,426,680	10,430,834
80	Parents Sweater Ltd	-	2,394,196
81	Pigeon Sweater Ltd	2,241,375	14,262,457
82	Pioneer Knitwear (BD) Ltd	41,573,022	90,304,165
83	Pretty Sweater Ltd	-	59,117,672
84	Probridhi Apparels Ltd	5,580,132	-
85	Pro- Maker Sweater	-	22,354,514
86	Proshmoni Sweater Ltd.	2,355,567	-
87	Raozan Sweater Ltd.	11,723,896	19,193,493
88	Reefan Sweater Cottage	2,759,445	1,615,050
89	RGR Sweater Ltd	92,935,489	116,637,045
90	Rmm Knit Clothing Ltd	-	8,878,115
91	Rupa Knitwear Ltd	508,174	6,709,476
92	Saadatia Sweater Ltd.	306,569	-
93	Saaf Sweaters Ltd	-	14,689,994
94	Scottish Sweater Ltd	-	2,525,892
95	Seowan Bangladesh Ltd.	113,647,440	118,627,670
96	Shams Jacquard Ltd	6,146,388	9,257,577



Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
97	Shepherd Jeans Ltd	58,060,674	37,834,754
98	Sonali Fabrics & Textile Mills Ltd	-	19,720,410
99	SOULTEX FASHION LTD	9,351,350	22,085,700
100	Southend Sweater Ltd	8,848,497	1,055,564
101	Southern Clothing Ltd.	4,731,344	10,967,426
102	Space Sweater Ltd	818,183	-
103	SPM Exportwear Ltd	-	3,592,316
104	SQ Celsius Ltd	3,763,355	38,042,990
105	SRP Sweater Ltd.	13,164,020	-
106	Ssain Apparels Industries Ltd	2,056,905	-
107	S. Suhi Industrial Park Ltd (Receivable)	-	20,142,559
108	Sterling Creations Ltd	-	1,935,433
109	Styline Knitting	-	29,811,791
110	Sung Kwang Apparels	21,875,288	41,744,767
111	Sweater Tech Limited	-	29,092,409
112	Target Fine Knit Industries Ltd.	64,320,819	1,232,520
113	Target Fine Wear industries Ltd	13,508,826	42,368,811
114	Tas Knit & Fashion Ltd	-	36,545,600
115	Titas Sweater Industries Ltd	-	30,572,046
116	TJ Sweater Ltd	-	3,809,715
117	Turag Garments	-	44,687,197
118	Ultimate Fashion Ltd	23,029,349	18,972,253
119	Vast Apprales Ltd	5,012,601	3,394,983
120	Waltz Fashions Ltd.	-	1,107,743
121	Welldone Apparel Ltd	11,448,750	61,278,607
122	Woolen and Wool Limited	-	1,159,340
123	YK Knit Wear Ltd	22,070,137	45,465,713
124	Z.A. Sweater Ltd	-	3,214,166
125	Zon Ron Sweater Ltd.	62,714,264	39,200,298
Total Trade Receivable		1,504,181,725	1,790,529,820
Less: Provision for Doubtful Debts		-	-
Total Receivable Considered as Good		1,504,181,725	1,790,529,820
Other Receivable			
1	Office Rent Receivable- Faster Worldwide Logistics	227,248	227,248
2	Office Rent Receivable- Fency	1,708,321	1,909,696
3	Office Rent Receivable- Hyacinth Fabrics	285,000	-
4	Office Rent Receivable- Liming (BD) Ltd	114,747	-
5	Office Rent Receivable- Shepherd Jeans Ltd.	531,477	841,499
6	Office Rent Receivable- Shovo Shaikot Textiles Ltd.	142,500	-
7	Office Rent Receivable- STBL	153,496	153,496
8	Office Rent Receivable- Taiwan Food & Processing	-	561,750
9	Tax Receivable - Faster Worldwide Logistics	15,456	15,456
10	Tax Receivable- Liming (BD) Ltd	99,657	54,360
11	Tax Receivable- Noize Jeans	26,910	26,910
12	Tax Receivable- STBL	18,786	18,786
13	Tax Receivable- Taiwan Food	80,912	74,870
14	Utilities Receivable	1,465,630	-
15	Accrued Interest on FDR - Receivable	274,616	-
Total Office Rent and Tax Receivable		5,144,756	3,884,071
Total Other Receivable		5,144,756	3,884,071



SHEPHERD INDUSTRIES PLC
Schedule of Advance, Deposit & Prepayments
as on 30 June 2023

Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
A)	ADVANCES:		
1	Advance Tax Paid	46,888,025	34,255,191
2	Abdul Kader	38,000	-
3	Aminul Islam	10,000	4,079
4	Farid Ahmed	-	1,100
5	Liakot Hossain	6,141	2,500
6	Md. Ferddows Rabbani	10,000	10,000
7	Md. Reshad Khan	416,100	-
8	Moklasur Rahman	557,234	-
9	Sheikh Sakib Uddin Ahmed	-	16,238
10	Shirajul Islam	28,202	28,202
11	Tofazzal Hossain, Dy. Manager	-	24,583
12	Electromch Automation Service Ltd	247,270	247,270
13	CHHARIA IMPEX	-	2,999,760
14	GTIG Hubo Industries Co. Ltd	-	23,286,416
15	M/S Afsar Trading Corporation	-	78,410
16	The National Carrier	1,022,972	-
17	P.T. Kahatex	-	40,676,150
18	Pre-Paid Insurance	1,570,861	2,711,529
19	The New Hardware and Electrics Store	-	67,307
20	S S Lubricants	14,157	-
21	Victori Bangla	50,480	-
22	Shepherd Fancy Yarn Ltd	-	1,603,277
23	Siam Acrylic Co. Ltd	-	23,681,295
24	Square Corporation	-	34,046,233
	Sub Total:	50,859,442	163,739,540
B)	DEPOSITS:		
1	Anser and VDP	185,532	185,532
2	Bank Guarantee Margin	3,191,889	3,599,664
3	L/C Margin- Southeast	6,510,849	4,152,946
4	PDB (Bhaluka)	1,043,500	1,043,500
5	RAK Security and Services (Pvt) Ltd.	30,000	30,000
6	Security Deposit- CDBL	500,000	500,000
7	Security Deposit- DESCO	144,000	144,000
8	Titas Gas T&D Co. Ltd.	15,587,980	13,549,880
	Sub Total:	27,193,750	23,205,522
	Grand Total:	78,053,192	186,945,062



SHEPHERD INDUSTRIES PLC
Calculation of Deferred Tax
For the year ended 30 June 2023

Particulars	Amount in Taka	
	01 July 2022 to 30 June 2023	01 July 2021 to 30 June 2022
A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:		
Cost:		
Carrying amount:		
Property , Plant and Equipment	664,761,545	733,059,611
Intangible Assets	-	-
Provision for Doubtful Debt	-	-
Provision for gratuity	(66,723,508)	(58,402,429)
	<u>598,038,037</u>	<u>674,657,182</u>
Tax base:		
Property , Plant and Equipment	383,856,587	385,223,540
Intangible Assets	660	733
Provision for Doubtful Debt	-	-
Provision for gratuity	-	-
	<u>383,857,247</u>	<u>385,224,273</u>
Taxable /(Deductible) temporary difference	214,180,790	289,432,909
Income Tax rate	15.00%	15.00%
Deferred Tax Liabilities/(Assets) at the end of the year/period	32,127,119	43,414,936
Closing Deferred Tax Liabilities/(Assets)	32,127,119	43,414,936
Opening Deferred Tax Liabilities/(Assets)	(43,414,936)	(43,818,641)
D.Tax (income) / expenses recognized in profit and loss and other comprehensive income	(11,287,817)	(403,705)
B. D.Tax (income) / expenses recognized in Revaluation Reserve:		
Revaluation:		
Carrying Amount:		
Land and Land Development	547,605,914	547,605,914
Building	43,941,303	48,823,670
	<u>591,547,217</u>	<u>596,429,584</u>
Tax base:		
Land and Land Development	-	-
Building	-	-
	<u>-</u>	<u>-</u>
Taxable /(Deductible) temporary difference	591,547,217	596,429,584
Tax rate	15.00%	15.00%
Deferred tax liability end of the year/period	88,732,083	89,464,438
Closing Deferred Tax Liabilities/(Assets)	88,732,083	89,464,438
Opening Deferred Tax Liabilities/(Assets)	89,464,438	90,278,165
D.Tax (income) / expenses recognized in Revaluation Reserve:	(732,355)	(813,727)
C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)	120,859,202	132,879,374



SHEPHERD INDUSTRIES PLC
Schedule of Trade & Other Payables
as on 30 June 2023

Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
A: Accounts Payables for Trade			
1	Al-Razi Chemical Complex Ltd (Import)	946,000	-
2	Ben Tech Chemicals Co. Ltd.	-	5,845,858
3	CHANG HENG INDUSTRIAL CO., LTD	9,905,480	-
4	Cheng Chin Transcend Enterprise Corporation	4,785,900	73,820,704
5	Everest Chemicals Ltd.	-	8,644,125
6	Everlight Chemical Industrial Corporation	-	1,717,611
7	Flow Cheical (HK) Ltd (Goangzhou Bewin Chemical Technol	2,520,338	-
8	Foshan Shunde Aolaimei Fine Chemicals Co.Ltd	-	3,103,475
9	Guangzhou Chemicals Import & Export Co. Ltd	-	3,612,777
10	Hwa Tai Industries Co. Ltd.	14,196,450	-
11	Khan Enterprise (Import)	8,600,000	8,875,000
12	Le Merite Exports Ltd.	5,473,728	-
13	PSY EXPORTS & INDUSTRIES	3,831,300	-
14	PT Sing Welth Textiles	-	4,355,788
15	Qingdao Tianya Chemical Co., Ltd	1,770,525	-
16	RSWM LIMITED.	-	8,942,486
17	Samuda Chemicals	279,500	-
18	SBS Textile Mills Ltd	-	12,896,100
19	Siam Acrylic Co. Ltd	21,478,500	-
20	Shanghai Yuegui International Trade Co; Ltd	-	2,076,926
21	Shree Siddhivinayak Cotspin Pvt. Ltd	-	52,630,083
22	Sky Rich Co., Ltd.	147,402,182	127,070,795
23	Transfer International Group (Hong Kong) Limited	-	3,557,642
24	T&T Industries Corporation Ltd	-	10,972,955
25	United Chemical (Import)	907,500	1,625,000
26	Bismillah Engineering Workshop	483,690	542,220
27	Bismillah Paper Cone & Tube	1,887,675	1,732,568
28	Dysin Internation Ltd.	181,509	181,509
29	Everfirst Technology Ltd.	877,906	605,258
30	G Q Industries Ltd.	1,476,690	1,714,038
31	Green Will Ltd.	2,079,971	4,908,750
32	Infinia Chemicals Limited	-	434,500
33	Jafar Traders	1,344,865	1,215,574
34	Khan Enterprise	3,468,504	-
35	M/S Anis Traders	111,720	-
36	Nabila Enterprise	125,476	10,725
37	R S Plastic Enterprise	-	22,000
38	Setu Enterprise	5,061,940	2,209,402
39	SJM Enterprise	1,024,788	-
40	Unique Cement Industries Limited.	189,766	-
41	United Chemical	719,133	230,287
42	Victori Bangla	-	640,044
43	Vision Tex Co.	-	130,000
Sub Total		241,131,036	344,324,200



Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
B: Accounts Payables for others			
1	786 Technology	16,000	-
2	ABS Colour & Wind	83,555	-
3	ABS Power Engineering	10,000	-
4	Akter Corporation	118,708	-
5	Al Hera Design & Printers	9,312	-
6	Al- Noor Secientific Co.	14,831	-
7	Alo Bitan	49,567	49,567
8	Alu Bazar Traders	433,934	136,712
9	Amber IT Limited	3,000	3,000
10	Apollo High General Trading	358,900	-
11	Aristocrat Window Blinds	38,000	-
12	Artistic Properties Ltd	5,700,000	6,500,000
13	Asian Enterprise	32,495	-
14	Asia Pacific General Insurnace Co.Ltd.	22,909	66,991
15	Auto Electrics	159,140	53,955
16	Automation Eng. & Controls Ltd	66,732	14,390
17	Auto Tech	120,262	-
18	Bagerhat International	25,219	38,320
19	Bangladesh Bearing House	-	82,490
20	Banglalink Digital Communications Ltd	27,990	38,420
21	Bangla Trac Ltd.	1,086,301	2,932
22	Belting Roots Technology	-	3,800
23	Bhuiyan Sewing	100,220	-
24	Bismillah Enterprise	76,874	-
25	B K Hardware and Tools	27,936	-
26	Codeware Ltd.	14,752	4,360
27	Crystal Trading	80,790	-
28	CU Certification Ltd	-	352,790
29	Eastern Motors Ltd	5,828	-
30	E-Cool International Ltd	-	72,000
31	Front Line Corporation	-	26,500
32	F R Trade Enterprise	626,900	2,080,250
33	Global Brand Private Limited	31,719	-
34	Goni Bearing House	-	24,820
35	Hi Speed Energy (BD) Ltd	47,089	101,602
36	Hyacinth Fabrics Mills Ltd	300,000	300,000
37	HRG Environmental Engineering Ltd	143,366	-
38	Insurance Payable Employees	400,000	400,000
39	I.R. Rubber Industries	38,364	-
40	ISN Printing & Packaging	10,602	8,130
41	Israil Talukder	97,666	15,947
42	IT Vista	46,569	21,688
43	Janani Automobiles	5,828	5,828
44	Janata Hardware Store	90,695	-
45	Joy Enterprise	713,044	2,514,096
46	Kamal Thai Aluminium and Glass House	-	24,480
47	K.S. Enterprise (C&F)	-	149,658
48	Khan Enterprise	-	1,040,748
49	Legal Professional	375,000	17,800
50	Lube House	15,684	15,684
51	Maa Bearing & Machineries	78,153	-
52	Maas Enterprise	1,094,060	997,500



Sl.	Particulars	Amount in Taka	
		30.06.2023	30.06.2022
53	Mahfel Huq & Co.	18,000	-
54	Maisha Tyre & Battery	123,098	-
55	Mark Trade International	391,680	391,680
56	Micro Tech Trading & Engineering	-	61,110
57	Milnars Pumps Ltd.	810	810
58	Mim Fabric Foles Shading & Mending Center	-	36,159
59	Model Tools	-	28,300
60	Mohammadullah & Associates	25,200	-
61	M/S Afsar Trading Corporation	16,684	67,430
62	M/S. Al-Amin Traders	42,500	42,500
63	M/S Aman Hardware Store	25,053	24,249
64	M/S Emon Enterprise	362,780	-
65	M/S Maa Colour House	199,399	-
66	M/S Maa Stationery	38,047	-
67	M/S Rahman Traders	21,243	-
68	M/s S.N. Enterprise	2,910,000	2,638,400
69	M/S. Yasin Traders	35,890	-
70	Munshigonj Automobiles	14,000	14,000
71	Munshigonj Auto Mobiles	500	-
72	Navana CNG Ltd	6,026	6,026
73	Navana Toyota Service Center Ltd (Uttara)	70,720	44,819
74	Nazia Books & Stationery	18,810	73,760
75	New Gulshan Computers	3,298	-
76	New Star Communication	159,888	-
77	Nitol Motors Ltd	12,577	7,728
78	N. S. Trade Corporation	-	15,000
79	Octopass Scientific Co.	63,927	-
80	Overseas Marketing Corporation (Pvt) Ltd.	555	-
81	Power World Engineering	209,272	2,580
82	Prime Gas Services	500,000	-
83	Prisma Technologies Ltd	17,529	17,529
84	Property Development Ltd.	12,160	12,160
85	Puma Machineries & Accessories	34,920	-
86	Puma Technology Ltd	694,491	607,705
87	Quality Auto Service Center	29,732	-
88	Real Trade Solution	-	6,120
89	Rowshan Bearing House	204,612	-
90	Shajahan Steel	175,000	-
91	Sharif Bearing & Machineries	260,759	6,218
92	Sindabad.Com Ltd	-	23,661
93	S.M New Asia Paper Cone Ltd	98,940	-
94	SQ Wire & Cables Co. Ltd	376,456	-
95	Tanzit Twiest	624,101	-
96	Taqwa Printing Lab	19,200	19,200
97	The Moon Engineering Works	106,700	-
98	The National Carrier	-	2,965,228
99	T M Thread	-	42,300
100	Triple "S" Yarn Winding	99,829	-
101	Unique Engineering	-	123,150
102	Universal Tech BD	-	205,000
103	Vai Mending Work	220,389	380,549
Sub Total		21,042,768	23,027,829
Grand Total (A+B)		262,173,804	367,352,029



SHEPHERD INDUSTRIES PLC
Unclaimed Dividend Account- 2019-20
As on 30 June 2023

Sl. No.	Warrant No.	BO ID	Name	Taka
1	2000001	1201470025857223	NUSRAT BINTE KASHEM	51
2	2000002	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	111
3	2000003	1201510034561751	MD. HASSAN AL ZAME	102
4	2000004	1201520044442162	SHOFIQU L HAIDER	765
5	2000005	1201570017267885	SANJIT KUMAR SAHA	51
6	2000006	1201580007905662	MD. MAJIBUR RAHMAN CHOWDHURY	893
7	2000007	1201580028434673	JAKIR KHAN	323
8	2000008	1201580037443541	MD.AZIM MOLLA	51
9	2000009	1201580039892335	ROBIN SARKER	340
10	2000010	1201590023515271	RANJIT PODDAR	459
11	2000011	1201590030724491	BIPOB HOSSAIN HOWLADER	4,250
12	2000012	1201700025917046	MD.RUBEL AHMED	2,231
13	2000013	1201700046065954	MD.LUTFOR RAHMAN	51
14	2000014	1201720027832891	MD.ABDUR RASHID	1,029
15	2000015	1201730061234428	MD FAKHRUDDIN	332
16	2000016	1201830006644929	MR. OSMAN	51
17	2000017	1201830007831943	SAIFUL ISLAM	51
18	2000018	1201830007911827	AZIZUL HOQ DULAL	51
19	2000019	1201830008132837	BADAL MIAH	51
20	2000020	1201830008443567	MR. ROMIJ UDDIN	51
21	2000021	1201830009001764	MOSLIMA	51
22	2000022	1201840011057681	AKLIMA KHANOM	144
23	2000023	1201900017809451	MD.ZAHIDUL ISLAM	1,223
24	2000024	1201960020876928	ABU NASER MD. TOHA	13
25	2000025	1201980036600511	BINA RANI SAHA	1
26	2000026	1202030038551636	MST. NASIMA HOSSAIN	349
27	2000027	1202150026738652	LT.COL.RETD MD. ATIQU R RAHMAN	850
28	2000028	1202200045003842	MRS. NAZMUN NAHAR	31
29	2000029	1202280044717220	MONIR HOSSAIN	103
30	2000030	1202280044717239	MONIR HOSSAIN	103
31	2000031	1202350040767479	MD. SAHABUR ALAM	51
32	2000032	1202550020425081	MOHAMMED ANWAR HOSSAIN	271
33	2000033	1202580041702910	PALASH CHANDRA PAUL	128
34	2000034	1202830011499328	ASHRAFUL ISLAM	51
35	2000035	1202830012355626	MD. BALAET.	50
36	2000036	1202830012437683	ZAKIR HOSSAIN	51
37	2000037	1202830012437741	ZAKIR HOSSAIN	51
38	2000038	1202830013553883	NURUL ISLAM	51
39	2000039	1202830013882576	NURUL ISLAM	51
40	2000040	1202830013888251	MOHAMMED ROBIUL AWAL	51
41	2000041	1202830017748741	NAZRUL ISLAM	50
42	2000042	1202830057995811	KAMAL	51
43	2000043	1202830061427108	ABDUL HALIM	51
44	2000044	1203040017263373	MOHAMMED MOSHIUR RAHMAN SHOHAG	89
45	2000045	1203140000208395	SATYA BRATA NARAYAN CHOWDHURY	90
46	2000046	1203150016791024	SYED ANISUL HAQUE	51
47	2000047	1203150043712531	MEHERUN NESSA	14
48	2000048	1203150045513037	SEKANDAR ALI	51
49	2000049	1203150045513045	MOHAMMAD SALIM	51
50	2000050	1203150049182186	REPON	12
51	2000051	1203150049185543	JASHIM HOSSAIN JOY	11



Sl. No.	Warrant No.	BO ID	Name	Taka
52	2000052	1203150049185586	JASHIM HOSSAIN JOY	11
53	2000053	1203150049259487	ABU SAYED	19
54	2000054	1203210009315752	MD. TOUFIQUL ALAM	51
55	2000055	1203360030194490	NAZMUL HOSSAN	12
56	2000056	1203560039072133	NASIMA AKTAR	85
57	2000057	1203570035238281	MUHAMMAD RAQIBUL ISLAM	2
58	2000058	1203570048318236	ABDUL KARIM	51
59	2000059	1203650062258513	NEKHIL KANTI HALDER	43
60	2000060	1203750019879025	MRS PARUL AKTER PANNA	25
61	2000061	1203760025009385	KHAN SHAB	2
62	2000062	1203830038500212	ABUL KALAM AZAD	18
63	2000063	1203880046455116	MD. MOKTER HOSSAIN	40
64	2000064	1203970048670036	AB JOLIL BAIYA	51
65	2000065	1204250061436903	MOHAMMAD SUMON	51
66	2000066	1204250062425467	KAMAL HOSSION	51
67	2000067	1204250062425820	MOHAMMED HABIBUR RAHMAN	51
68	2000068	1204500015090560	MAHBUBUR RAHMAN	2,212
69	2000069	1204500028559261	NASER UDDIN AHMED	59
70	2000070	1204520010479372	KAZAL RAKHA	128
71	2000071	1204570008104826	MD ZIAUL HAQUE	51
72	2000072	1204570008104842	MD MOZAFFAR HOSSAIN	51
73	2000073	1204570044576348	SAROWAR ALAM	51
74	2000074	1204760001979191	MD.AMINUL ISLAM	315
75	2000075	1204760012332596	SHAH ABU NASER	270
76	2000076	1205670025355558	MD FAZLUR RAHIM	405
77	2000077	1205890061246938	MOHAMMAD SHARIFUL ISLAM KHAN	9
78	2000078	1604620042921896	MOHAMMED AZAD HOSSAIN	51
79	2000079	1605550062628179	SHEPHERD IND.LTD(IPO SUSPENSE)	596
80	2000080	46400	EC SECURITIES LTD	5
81	2000081	50700	MTB CAPITAL LTD	8
82	2000082	54100	PLFS INVESTMENTS LIMITED	55
83	2000083	1202870004566761	MOHAMMAD SHAKHAWAT HOSSAIN	43
84	2000084	1204250028199652	RAHIMA BEGUM	153
85	2000085	1203010040192912	MD KAMAL HOSSAIN	9
86	2000086	1202420038830274	BILLAL HOSSAIN	1
87	2000087	1201590004868893	MOHAMMAD SHAH ALAM KHAN	85
88	2000088	1201590045886843	MOHAMMAD SHAH ALAM KHAN	85
89	2000089	1201900015162628	HUMAYUN KABIR	23
90	2000090	1202610018494585	IMTIAZ JAHANGIR	6
91	2000091	1203410032510773	MS SUPREYA KAZAL	51
92	2000092	1203060017067837	FANI BHUSSON SARKAR	170
93	2000093	1202010031074740	SETARA BEGUM	51
94	2000094	1204220049270373	MARIAM BEGUM	51
95	2000095	1202160013370598	ABDUL MALEQUE AHMED	128
96	2000096	1201990032717881	BHABAN KUMAR MONDAL	111
97	2000097	1201990039128301	BHABAN KUMAR MONDOL	765
98	2000098	1203120043862161	MD JWEL	34
99	2000099	1201980063819796	NAJMUL HUDA WARECY	85
100	2000100	1203150027012649	FATEMA AKTER	12
101	2000101	1203150030417761	MEHERUN NESSA	12
102	2000102	1203150043712491	MD ARIFUZZAMAN	14
103	2000103	1203150043712507	MD ARIFUZZAMAN	14
104	2000104	1203150043712523	FATEMA AKTER	14
105	2000105	1203150043712541	RESHMA AKTHER	14
106	2000106	1203150043712558	RESHMA AKTHER	14
107	2000107	1203150043712590	KHUSHI AKTER	13



Sl. No.	Warrant No.	BO ID	Name	Taka
108	2000108	1203150043712606	KHUSHI AKTER	14
109	2000109	1203150043712614	ALIZA	13
110	2000110	1203150043712622	ALIZA	14
111	2000111	1203150049294269	SHAWKAT HOSSAIN	3
112	2000112	1203150049333320	SHAWKAT HOSSAIN	5
113	2000113	1203150051436375	NAHIDA AKTER	5
114	2000114	1203150051436407	NAHIDA AKTER	21
115	2000115	1202350068103637	SHAHEEN SULTANA	9
116	2000116	1202700005030649	MR MD AHSAN HABIB	51
117	2000117	1202400014332565	NADIRUL HASAN	45
118	2000118	1201900017292338	FATEMA KHATUN	77
119	2000119	1203790026708072	JANNAT ARA NOWAB	85
120	2000120	1204200022591609	PRATIMA CHOWDHURY	51
121	2000121	1601880040856058	SHAMIMA NASRIN	536
122	2000122	1201590051782414	SHEIKH ABUL HASHEM	119
123	2000123	1201580001799791	MR SAMSUL KARIM	468
124	2000124	1201580009226389	MR MD KAMRUL HOSSAN KAZAL	255
125	2000125	1202150051381094	ABEDA SULTANA	51
126	2000126	1204140045531356	M A MANNAN	234
127	2000127	1201580025838547	MD SHAFIQUUL ISLAM	43
128	2000128	1201580004064987	MD KAMRUZZAMAN	525
129	2000129	1201930033833211	MD MOSTAFA	255
130	2000130	1201940030868631	MD AHIDUL ISLAM	16
131	2000131	1203140020543723	MD FARUK HOSSAIN	255
132	2000132	1204120019559287	NOORJAHAN BEGUM	16
133	2000133	1204120019599791	NOORJAHAN BEGUM	26
134	2000134	1202610003233191	MOHD ZAHID HOSSAIN	1
135	2000135	1202090029162784	MRS MUMTAZ HOSSAIN	2,550
136	2000136	1203970054526540	MD MONIR HOSSAIN	51
137	2000137	1202530017481881	NASIR UDDIN	9
138	2000138	1203650068876993	MD ABDUR RAQUIB KHAN	432
139	2000139	1204820048721450	SREE PARIMAL KUMAR DEY	34
140	2000141	1203970023572908	MD MASUD	51
141	2000142	1203970023878841	MD SOLEMAN	51
142	2000143	1202400033307087	MD SADAK	102
143	2000144	1202860007770291	GAZI MD DANIEL	99
144	2000145	1204050028087611	MD JAHIRUL ISLAM	85
145	2000146	1201540030948028	MD FARDAUS	14
146	2000147	1202020009007771	MOMINUL HAQUE	47
147	2000148	1203830020530524	TANVIR HOSSAIN	18
148	2000149	1201580036525746	MOHAMMAD SADEK MIA	170
149	2000150	1203000045074393	MD NURUL ABSAR	850
150	2000151	1203000042529713	MD MASIUR RAHMAN BHUIYAN	103
151	2000152	1202580039842885	MD AMIRUL ISLAM KHAN	43
152	2000153	1203810012229174	SIDDIQUR RAHMAN	109
153	2000154	1201890046975921	OHIDUL	51
154	2000155	1202760054254352	ENGR M M HASAN	0
155	2000156	1203000040470639	MD MIZANUR RAHMAN	1
156	2000157	1203000053277000	MD ALAMGIR HOSSAIN	5
157	2000158	1204310017280770	RATAN CHOWDHURY	120
158	2000160	1202180051037798	MD ABUL KASHEM BHUIYAN	85
159	2000161	1202800043975239	MD ABUL HASHEM	581
160	2000162	1205020063843948	S M SELIM	1,020
161	2000163	1202320035019945	MD SALIM REZA	14
162	2000164	1203150059690753	MD NAZRUL ISLAM	3
163	2000165	1203150059690796	MR MD NAZRUL ISLAM	3



Sl. No.	Warrant No.	BO ID	Name	Taka
164	2000166	1201950061458329	REAZ KHAN	1
165	2000167	1203630021513921	HOSNE ARA BANU	26
166	2000168	1204680039052221	MD IBRAHIM	40
167	2000169	1201890069007081	KAZI MOKARAM HOSSAIN	85
168	2000170	1203140046183838	MD ALTAF MREDHA	0
169	2000171	1203140055059614	MD JAHANGIR	0
170	2000172	1201890068712136	CHOWDHURY GOLAM MAWLA	132
171	2000173	1203210064162810	MD MOSHIUR RAHMAN MAZUMDER	0
172	2000174	1201940016550743	MD SHAHEEN IQBAL	99
173	2000175	1202980012809931	RUBABA RAHMAN	155
174	2000176	1201590052290541	MD MAZHARUL HAQUE SIDDIQUE	43
175	2000177	1202800054928346	MD MAHABUB ALAM SOHEL	340
176	2000178	1202850008093121	MD ASHRAF HOSSAIN	816
177	2000179	1202150017859177	IMRAN AHMED	85
178	2000180	1202630064935134	MD JEWEL RANA	2,040
179	2000181	1203110039648421	MIR MOHIUDDIN	60
180	2000182	1203110039648462	MIR MOHIUDDIN	28
181	2000183	1203110039648510	MIR AFTAB UDDIN	60
182	2000184	1203680068169033	MD JOYNAL ABEDIN CHAUDHURY	0
183	2000185	1201500062874554	ASHIS ROY	607
184	2000186	1201500068966890	MALLOY ROY	153
185	2000187	1203250017344765	MRS SHAHINUR AKTER	90
186	2000188	1201500056919157	MD SALIM HOSSAIN	85
187	2000189	1202800029626393	TUSHAR AHMED	9
188	2000190	1201850055260401	MD MOTIUR RAHMAN	17
189	2000191	1204500051846045	MOHAMMAD ABDUL GANI	2
190	2000192	1204310042322200	JAGADISH CHANDRA DAS	51
191	2000193	1204760062587728	MD MAHMUDUR RAHMAN	9
192	2000194	1203180021600983	RABEYA KHANOM	309
193	2000195	1201930053708641	A Z M ANISUR RAHMAN	340
194	2000198	1201590024744583	MD MOHI UDDIN	1
195	2000199	1201980029228976	SHAHINA AKHTER	51
196	2000200	1204590045155057	MD SHARIF AL MAHMOOD	21
197	2000201	1204810029194496	SREE MODHAB CHANDRA PROMANICK	234
198	2000202	1203570026354512	SALEH AHAMMAD	47
199	2000203	1205690008579982	RABAYA KHATUN	1,165
200	2000204	1204050020682218	MD DELWAR HOSSAIN	50
201	2000205	1202130031037943	IMRAN KAYES	119
202	2000206	1203970022843008	ARIFUL ISLAM	255
203	2000207	1203300056922278	MD SHAFIKUL ISLAM	51
204	2000208	1203110025267494	GULSHAN ARA BEGUM	51
205	2000209	1201840068666129	MD SAIFUR RAHMAN CHOWDHURY	251
206	2000210	1201890068961285	MD MAHMUDUL HASAN	1
207	2000211	1201960045533596	MD JAMAL UDDIN	132
208	2000212	1201960063305099	LITON CHANDRA DAS	0
209	2000213	1201960063849631	MOHAMMED ARIFUR RAHMAN	30
210	2000214	1201960063849648	MOHAMMED ARIFUR RAHMAN	9
211	2000215	1202310044892254	MD ELIAS BHUYAN	54
212	2000216	1202390046687545	MD JAMAL UDDIN KHAN	180
213	2000217	1202830059840936	MD ZILLUR RAHMAN	136
214	2000218	1202830069472398	MD SAHADAT HOSSAIN	85
215	2000219	1203080054609875	MR MD MOFIZ UDDIN	128
216	2000220	1203130023762014	ALI SARWAR MASUD	36
217	2000221	1203220008980726	AVIJIT KUMAR PAUL	425
218	2000222	1203330012372932	MUHAMMAD A MANNAN	170
219	2000223	1203470045902120	MOHAMMED ROKI	85



Sl. No.	Warrant No.	BO ID	Name	Taka
220	2000224	1204200018535611	MR MOHAMMAD JASHIM UDDIN	2
221	2000225	1203040017363301	ANWARA ANU	51
222	2000226	1202720065219838	BITAL CHANDRA HOWLADER	43
223	2000227	1204800056981218	MOHAMMAD AZIMMUL HOQUE	51
224	2000228	1201890069526160	MD TAUFIQ AHASANUL HAQUE	17
225	2000229	1204240028037605	MOHAMMAD NURUL AMIN	51
226	2000230	1202800042654914	MD FAZLUL HOQ	17
227	2000231	1202760069260667	ISRAT JAHAN	85
228	2000232	1202800027965518	MD ABUL KALAM AZAD	17
229	2000233	1203150046647481	MD AL IMRAN	12
230	2000234	1203150046647498	MD AL IMRAN	12
231	2000235	1203560069657484	MD DIDARUL ALAM	81
232	2000236	1201900040503536	MD NESARUDDIN	14
233	2000237	1203680044630056	AFIA SULTANA	49
234	2000238	1203970034368871	KAMAL HOSSAIN	23
235	2000239	1203970041612625	MOHAMMUD ALI SIDDIQUE MONDOL	6
236	2000240	1204520034518872	MD SAIFUL ISLAM	4
237	2000241	1204520034518899	MD SAIFUL ISLAM	3
238	2000242	1204520041761810	FATEMA AKTER	6
239	2000243	1204520049077287	MAINUL ISLAM KHAN	5
240	2000244	1204520049077319	MAINUL ISLAM KHAN	11
241	2000245	1204520049077351	FATEMA AKTER	19
242	2000246	1202400030044565	MD SAIFUL ISLAM	7
243	2000247	1202420065038089	MOST MAKSUDA BEGUM	18
244	2000248	1203150015951395	SUMAN CHANDRA DAS	33
245	2000249	1205150032410349	A T M SHOEB	170
246	2000250	1201820034974722	RATAN CHANDRA BARMAN	13
247	2000251	1204570034336000	MD MAHFUZUR RAHMAN	43
248	2000252	1201590069297695	JORINA KHATUN	9
249	2000253	1201690030773260	ILTAZ AHMED	166
250	2000254	1201690030773279	SOHANA FERDOUS	50
251	2000255	1201690030773287	ILTAZ AHMED	185
252	2000256	1601880033977098	MD ROWSHAN ALI	51
253	2000257	1201590058060070	MD MAHFUZUR RAHMAN	38
254	2000258	1201640043952024	MD AFZAL HOSSAIN	230
255	2000259	1201640043952032	MD DALAL HOSSEN	17
256	2000260	1204760065049120	MD RUMEL MIAH	143
257	2000261	1201700027848572	MD SUJAN MIA	51
258	2000262	1202800021352621	BEGUM DILARA RAHMAN	17
259	2000263	1203500027581908	SHEULY AKTER	11
260	2000264	1203500037855478	SHEULY AKTER	33
261	2000265	1203150029141164	ZAKIA BEGUM	2
262	2000266	1203860050048019	MD ABDUL HALIM CHY	40
263	2000267	1203140041578574	TANJIR RAHMAN	0
264	2000268	1201600012007941	MD MANIRUZZAMAN CHOWDHURY	1,660
265	2000269	1202370024912009	HALIMA KHATUN	51
266	2000270	1201480022737941	MD MIZANUR RAHMAN	187
267	2000272	1203570021715681	MD REYAD HOSSAIN	51
268	2000273	1203810021555044	MOHAMMAD YOUSUF	2,180
269	2000274	1203940025962735	S M SAFIULLAH	1,584
270	2000275	1202010038421100	DR MD ASHRAFUL HAQUE	34
271	2000276	1202130064296865	PRADIP KISHOR MAZUMDER	825
272	2000277	1202830054783323	MD ABDUL AZIZ MUNSHI	317
273	2000278	1201940060432011	MD ABUL HASNAT MATUBBAR	14
274	2000279	1201940060432095	MD NOZRUL ISLAM	28
275	2000280	1201930000771309	KHAN MD SHAHINUR RAHMAN	340



Sl. No.	Warrant No.	BO ID	Name	Taka
276	2000281	1201480016630769	MD SAIDUL HAQUE SADI	85
277	2000282	1201830061222241	CHEN HUANG LEE BE	133,042
278	2000283	1203050054622230	MD MAHBUBUR RAHMAN	37
279	2000284	1203050054643826	MST MINARA BEGUM	51
280	2000289	120220009843191	ABUL KALAM AZAD	51
281	2000290	1203910014981973	MD SHAFIQUUL ISLAM	327
282	2000291	1202880061607515	MD DURUL HODA	47
283	2000292	1201960052096135	NILUFA YASMIN	51
284	2000293	1203500014728601	MD AZADUR RAHMAN	0
285	2000294	1202370037685662	MD AMZAD HOSSAIN MOLLA	51
286	2000295	1201810056080775	MAHABUB ALAM	51
287	2000296	1204820062210651	MD NASIR UDDIN HOWLADER	44
288	2000297	1203500056297929	TASLIMA BEGUM	17
289	2000298	1203500056297953	TASLIMA BEGUM	17
290	2000299	1202760064540233	SHARIF KAMAL HOSSAIN	230
291	2000300	1201600004543796	MD ZULQUR NAIN KHABAB CHY	10
292	2000301	1204430020348405	A K M FARID UDDIN	322
293	2000302	1202470023833765	MISS ISHRAT JAHAN NIHAR	51
294	2000303	1203210013143608	RANU BEGUM	48
295	2000304	1201590058156312	MST HABIBA ZAHAN	1
296	2000305	1203790010580463	MOHAMMED IDRIS	5,932
297	2000306	1201690045499791	MD BILLAL HOSSAIN	1
298	2000307	1202240038764297	MD ABDUR RAB	323
299	2000308	1201960043674573	JAHANGIR ALAM	872
300	2000309	1201820036997676	MD MASUM BILLAL BHUIYAN	0
301	2000310	1204760049477498	MOS KHADIJA AKTHER SHIULY	41
302	2000311	1203130037016169	MD SULTAN MOLLA	119
303	2000313	1203010037013941	MD NAJRUL ISLAM	4
304	2000314	1203900062966129	MD ROKANUZZAMAN	212
305	2000315	1201590008592455	MOKBUL AHAMED	5
306	2000316	1201730063523273	SK MD ASLAM	180
307	2000317	1202410016490294	MOHD ALAM SARDER	0
308	2000318	1202760065100322	HAWA BEGUM	17
309	2000319	1202200017798903	TAHERA SULTANA	34
310	2000320	1204520055892538	KHAN MD SAIFUR RAHMAN	3
311	2000321	1204520055892554	KHAN MD SAIFUR RAHMAN	3
312	2000322	1202800032079710	MD AZIZ ULLAH	103
313	2000323	1202240034901439	SOWKET MD ALAUDDIN BHUIYAN	85
314	2000324	1202370044229146	SIDDIKUR RAHMAN	103
315	2000325	1202600039696443	MD ASADUZZAMAN	17
316	2000326	1201960067069608	MOMINUR RAHMAN	1,329
317	2000327	1203150049259495	MD MOSHIUR RAHMAN	11
318	2000328	1203150049290592	MD MOSHIUR RAHMAN	3
319	2000329	1203150049293320	MD ROBIUL ALAM	3
320	2000330	1203150049293371	MD ROBIUL ALAM	32
321	2000331	1203210028615330	MD ABU BAKKAR SIDDIQUE	51
322	2000332	1201580049745645	MD PALASH HOSSAIN SARKAR	122
323	2000333	1202830058266637	MAZBOH UDDIN	0
324	2000334	1201580043023511	KAZI ASAD AHMED	341
325	2000335	1201740005635255	A K M AMDADUL ISLAM BHUIYAN	145
326	2000336	1202090029036481	MD MINHAIJ UDDIN KHAN	659
327	2000337	1201960026681969	MAHBUBUR RAHMAN	170
328	2000338	1202240061454834	MD TAREKER RAHAMAN	1
329	2000339	1203300034108648	MOHAMMAD NURUL ISLAM	19
330	2000340	1203300037349041	MOHAMMAD NURUL ISLAM	14
331	2000341	1203300037349058	MD ABDUL HAKIM	47



Sl. No.	Warrant No.	BO ID	Name	Taka
332	2000342	1201950019115218	MD SAIFUDDIN AHMED	51
333	2000343	1203140057413260	MD JAHANGIR ALAM RASEL	12
334	2000344	1203140057425077	MD HUMAUN KABIR RAHAT	12
335	2000345	1203140057428386	MD JAHANGIR ALAM RASEL	12
336	2000346	1203830032823271	MD MORTAZASIKDER	102
337	2000347	1203970027639151	TAMANNA AKTER	26
338	2000348	1203970028099782	TAMANNA AKTER	26
339	2000349	1203970028709287	MOHAMMAD JASIM UDDIN BHUIYAN	57
340	2000350	1203970031439955	MD KABIBUR RAHAMAN	17
341	2000351	1203970025042928	MAKBUL HOSSAIN	95
342	2000352	1202850012450461	SYEDA SAYELA ASMA	9
343	2000353	1203680044248461	HAFAJ ASHRAFUL ALAM	510
344	2000354	1202240057094226	SHAHANAZ	51
345	2000355	1203010004085919	SHAHEN SULTANA	191
346	2000356	1201700062176234	JAHANGIR ALAM	50
347	2000357	1202400016471567	MD ROWSONUL ALAM	21
348	2000358	1203140023477021	SYED AKHTER HAMID	50
349	2000359	1203720021330454	MOHAMMAD ELIAS MIAH	1,148
350	2000360	1201870048088011	MD MAHIBUR RAHMAN	81
351	2000361	1204760039453991	SIRAJUL ISLAM	1,148
352	2000362	1202640024897397	MST NAZNIN BEGUM	94
353	2000363	1203260059692273	MD MAMUN HOSSAIN	51
354	2000364	1203830014307921	MD AHSAN ULLAH	26
355	2000365	1204200019350452	MAYNUL HASAN	136
356	2000366	1204700015168288	SALINA KHATUN	170
357	2000367	1203550018698936	MD ABDUL HAI CHOWDHURY	128
358	2000368	1203020009648435	MISS JAMILA AKTER PINU	51
359	2000369	1203330040773427	KHALEDA BEGUM	51
360	2000370	1203360021212993	MD SHAHJALAL DULAL	850
361	2000371	1203940031195106	MRS JESMIN AKTHER	14
362	2000372	1201590051662713	FATEMA AKTER	17
363	2000373	1201730043012362	AMENA BEGUM	298
364	2000374	1203180012347842	MD SHAHIDUL ISLAM MOLLIK	15
365	2000375	1202930050465445	MD SYEDUR RAHMAN HASSAN	31
366	2000376	1301660001678566	MUS ANWARA BEGUM	233
367	2000377	1203150010479653	MD SUMON	123
368	2000378	1201580012507120	ARIFIN BARI AMILY	170
369	2000379	1204520049078950	MOHAMMAD KAMRUL HASAN	3
370	2000380	1201730029035533	MD ABDUL WADUD	55
371	2000381	1204070032858900	SHAHEEN AKTER	51
372	2000382	1201580019898670	MRS NILUFA AKHTER	28
373	2000383	1203550041988814	BELAL AHMED	149
374	2000384	1203670051221361	PROBEER CHANDRA BARAL	123
375	2000385	1203620047052468	JBCML N0009	0
376	2000386	1204150028970185	ABDUL HAMID	21
377	2000387	1203260005532266	MD HARUN UR RASHID	85
378	2000388	1202950010370129	MD MAHBUBUL KARIM JAMAL	136
379	2000389	1601880034594591	MOHD MOMINUR RAHMAN	51
380	2000390	1206090010443761	MD MUSTAFIZUR RAHMAN	112
381	2000391	1203760032010197	MD DELOWAR HOSSSEN	170
382	2000392	1202410001290411	MD IMRAN	425
383	2000393	1201930060528875	MD KHAIRUL ISLAM	9
384	2000394	1204820034647830	HABIBUR RAHMAN	0
385	2000395	1204820035448301	SWAPAN KUMAR CHANDRA	85
386	2000396	1205700064972402	FATEMA AKTAR	553
387	2000397	1203210064880704	MD NAZRUL ISLAM	119



Sl. No.	Warrant No.	BO ID	Name	Taka
388	2000398	1203920020406271	ABDUR RAZZAK MIAH	686
389	2000399	1301030005739637	ROWSHAN ARA BEGUM	386
390	2000400	1201850020846942	BIMOL KUMAR DAS	252
391	2000401	1201520020994499	MD SOHEL HOSSAIN	51
392	2000402	1201770027444801	MST SHAMSUN NAHAR	6
393	2000403	1202630061418271	HASAN MAHMUD	2,550
394	2000404	1201900020111305	HARI CHAND HALDER	1,165
395	2000405	1601880042289081	MD SHAFEQUL ISLAM	43
396	2000406	1601880063595701	MOHAMMED ARSHAD ULLAH	340
397	2000407	1203790044852172	MD NURUL ISLAM	128
398	2000408	1202020035034243	MR SANATON SARKER	54
399	2000409	1601880041339703	RANJAN KUMER SARKER	94
400	2000410	1203910040539181	LALIT KUMAR KESERA	1,094
401	2000411	1203140018401353	MD AHSANOUL HABIB SHADI	748
402	2000412	1203140032045621	SUMAN DEBNATH	170
403	2000413	1203150022380618	SHAHANAZ PERVIN	51
404	2000414	1201700017203171	MD MOINUL ISLAM	255
405	2000415	1201590009987077	MOHAMMED JAHED ULLAH	68
406	2000416	1203550049667364	MD ABDUL MUKITH	944
407	2000417	1201840044640773	MD JAMAL UDDIN	1,632
408	2000418	1201580031437319	ABDUL HADI	383
409	2000419	1203150006848247	MD JASHIM UDDIN	51
410	2000420	1202020017299629	ASHOK KUMAR SAHA	927
411	2000421	1205730031155779	HOSANARA AKTER	247
412	2000422	1202580043252904	AMBIA SULTANA	249
413	2000423	1202680063353524	MD ALAUDDIN SABIZ	1
414	2000424	1201580046665493	RIFAT ZAHAN	29
415	2000425	1201600049929274	RAHENA BEGUM	51
416	2000426	1201830062454391	QUAZI MOHAMMAD HASAN	74
417	2000427	1203300049787678	MD AMINUL ISLAM	85
418	2000428	1203800039814501	FARZANA CHOWDHURY	58
419	2000429	1203970064332444	MD HASANUZZAMAN	782
420	2000430	1202410028583778	MD NURUL ALAM CHOWDHURY	50
421	2000431	1201720000042017	IMTIAZ AHMED	1
422	2000432	1201830046204910	TAPAN KUMAR SAHA	90
423	2000433	1204050033940897	ANTARA SAHA	170
424	2000434	1203610033219202	MAMUN IQBAL KHAN	7
425	2000435	1204460045647172	SUNIL KUMAR ROY	13
426	2000436	1201580022603531	MD MAKSUDUR RAHMAN	419
427	2000437	1204170019328911	MD ABDULLAH AL NOMAN	51
428	2000438	1202630030921171	SAHEDA AKTER	103
429	2000439	1201640003593145	MD ZAKIR HOSSAIN	363
430	2000440	1201640003630374	MD ZAKIR HOSSAIN	50
431	2000441	1201940007814934	MD NORUZZAMAN	170
432	2000442	1201940037491712	MD NORUZZAMAN	94
433	2000443	1201590006536844	MD YOUNUS	3
434	2000444	1204040030404073	SK SHAMIM AHMED	5
435	2000445	1203210016321350	WAHID ALI CHOWDURY	60
436	2000446	1201960042491433	MD JOBAER KHAN	388
437	2000447	1205680039688916	MD SHAH ALAM HOWLADER	47
438	2000448	1201580022096788	MR MD ANWAR PARVES	9
439	2000449	1203120012307993	MD SOLAYMAN	213
440	2000450	1202950015162299	MOYNA RANI BHOWAL	1,275
441	2000451	1201870009834892	NURUN NAHAR BEGUM CHY	374
442	2000452	1201890015208593	MD JAHANGIR ALAM	9
443	2000453	1203110002007600	MOHAMMED ANWARUL KABIR	170



Sl. No.	Warrant No.	BO ID	Name	Taka
444	2000454	1301030067518292	MOHAMMAD OHIDUR RAHMAN	450
445	2000455	1202240063417709	ROJINA AKTER	255
446	2000456	1202540010310018	MAHMUDA BEGUM	41
447	2000457	1202540010412813	HARUN OR RASHID	31
448	2000458	1201890050607919	ZAKIR HOSSAIN	2,614
449	2000459	1201820048523254	MST ASHMA AKTER	9
450	2000460	1202020051590101	MD AMINUL ISLAM	170
451	2000461	1204310040270369	MD NURUL HOQUE	170
452	2000462	1201960037503313	MD NAZIM UDDIN	85
453	2000463	1205020054624489	UMMEH KHAIRUNNESA	103
454	2000464	1202270055814167	MAQLUTHA KHATUN	9
455	2000465	1202050015353011	MR KAZI MAKSUD ALI	723
456	2000466	1203140053902920	ESRAT JAHAN ESHITA	15
457	2000467	1203010039764248	SM KAMAL HOSSAIN	35
458	2000468	1204130019616807	MD OBAYED ULLAH	850
459	2000469	1201580013249724	MD KHALILUR RAHMAN	0
460	2000470	1204280039945395	MST MUKTA AKTER	1,119
461	2000471	1202800032837382	MD KAWSER ALI	90
462	2000472	1203670061976480	MST SHIRINA AKTER	43
463	2000473	1202540041353596	MRS NAMITA	51
464	2000474	1201580023556548	MRS GOLJAN	39
465	2000475	1203080016076367	AMENA BEGUM	26
466	2000476	1203960060601243	MD ALAUDDIN BADOL	43
467	2000477	1201700020688603	ABDUS SHAMAD	85
468	2000478	1202150035347245	SUBRATA PAUL	47
469	2000479	1201820001079767	NELUFA SHERIN CHOWDHURY	77
470	2000480	1203010020363086	MD MUNIRUL HASAN	128
471	2000481	1202400020979885	MD SOLAIMAN	34
472	2000482	1201580040046846	A K M AZIZUL HOQUE	0
473	2000483	1202310020089392	MD NASIR UDDIN	9
474	2000484	1203150027012748	ARJU BEGUM	12
475	2000485	1203150043712812	ARJU BEGUM	14
476	2000486	1203150043712847	MD NAYON	14
477	2000487	1203150043713338	MD NAYON	14
478	2000488	1203150043713410	KALPANA AKTER	14
479	2000489	1203150043714441	KALPANA AKTER	14
480	2000490	1203150051436292	MST BABE	5
481	2000491	1203150051436308	MST BABE	5
482	2000493	1205200006257660	MOHAMMED HANIF	88
483	2000494	1202140000014006	SHAH ALAM BABU	103
484	2000495	1201580008568715	MD FARUQ GAZI	187
485	2000496	1202950017128836	ARMAN ALAM	31
486	2000497	1203490016384620	A Q M MOBIN	496
487	2000498	1202240062131612	MD HASAN	1
488	2000499	1201740028462625	M A SATTAR	295
489	2000500	1204030062712392	JAVED AHMED	94
490	2000501	1201590044984996	BIJAY KUMAR SAHA	1,275
491	2000502	1201890056667089	MD ABDUR RAHMAN TOBI	102
492	2000503	1203970032317611	MD SHAHIDULLAH GAZI	26
493	2000504	1203970032321181	ALKIS NAHER	17
494	2000505	1203970032321205	MD MAMUN MIA	17
495	2000506	1203970032321213	MD MAMUN MIA	16
496	2000507	1203970032321231	MD SHAHIDULLAH GAZI	17
497	2000509	1203260062510915	MD MAHFUZUR RAHMAN	2,380
498	2000510	1203280005086974	ABDULLAH AL HADI	340
499	2000511	1202950055812240	MD JAMAL HOSSAIN	51



Sl. No.	Warrant No.	BO ID	Name	Taka
500	2000512	1202950055859000	MST ALOW	51
501	2000513	1301030016531411	MD ABSAR UDDIN NOMAN	85
502	2000514	1201960021849011	MOHAMMAD ELIOUS	31
503	2000515	1201890012646442	MD ARIFUL ISLAM	61
504	2000516	1204310046248562	MD KOYES AHMED	43
505	2000517	1201600015872374	MOHAMMED ASAD ULLAH	50
506	2000518	1202150000473224	MR SYED FAKHRUL ALAM	37
507	2000519	1202840056206902	REGIA BEGUM	170
508	2000520	1202840056207725	MARUF HOSSAIN	170
509	2000534	1204870038599350	MD. ALAUDDIN	47
510	2000535	1203680045494721	FARZANA AKTER ZERIN	128
511	2000536	1205210059561901	MD. ANWAR HOSSAIN DHALI	34
512	2000537	1205210059561918	MD. ANWAR HOSSAIN DHALI	14
Total				236,323

Shepherd Industries Ltd
Unclaimed Dividend Account- 2020-21
As on 30 June 2023

SL No.	Warrant No.	BO ID	Name	Taka
1	2100027	1605550062628179	SHEPHERD IND.LTD(IPO SUSPENSE)	1,490
2	2100028	1201830006644929	MR. OSMAN	129
3	2100029	1201830008132837	BADAL MIAH	129
4	2100030	1201830008443567	MR. ROMIJ UDDIN	129
5	2100031	1201830009001764	MOSLIMA	129
6	2100032	1201830009289102	MOHAMMAD IQBAL	129
7	2100033	1202830012437683	ZAKIR HOSSAIN	129
8	2100034	1202830012437741	ZAKIR HOSSAIN	129
9	2100035	1202830013553883	NURUL ISLAM	129
10	2100036	1202830013882576	NURUL ISLAM	129
11	2100037	1202830013888251	MOHAMMED ROBIUL AWAL	129
12	2100038	1202830057995811	KAMAL	129
13	2100039	1202830061427108	ABDUL HALIM	129
14	2100040	1202950045513037	SEKANDAR ALI	129
15	2100041	1202950045513045	MOHAMMAD SALIM	129
16	2100042	1203010066145714	FAHMIDA NAZNEEN	123
17	2100043	1203570035238281	MUHAMMAD RAQIBUL ISLAM	6
18	2100044	1203570048318236	ABDUL KARIM	129
19	2100045	1203760025009385	KHAN SHAB	4
20	2100046	1204250061436903	MOHAMMAD SUMON	129
21	2100047	1204250062425467	KAMAL HOSSION	129
22	2100048	1204250062425820	MOHAMMED HABIBUR RAHMAN	129
23	2100049	1204570008104826	MD ZIAUL HAQUE	129
24	2100050	1204570008104842	MD MOZAFFAR HOSSAIN	129
25	2100051	1204570044576348	SAROWAR ALAM	129
26	2100052	1204690022274377	SAYED MOHAMMAD NURUL ALAM	1,275
27	2100053	1604620062783031	NASIR ALI SHAH	38,250
28	2100054	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	278
29	2100055	1201520044442162	SHOFIQU HAIDER	1,913
30	2100056	1201570017267885	SANJIT KUMAR SAHA	170
31	2100057	1201580018998747	MD.MOFIJUL ISLAM	1,105
32	2100058	1201580037443541	MD.AZIM MOLLA	129
33	2100059	1201580039068430	MD. SHAHINUR RAHMAN	99
34	2100060	1201700046065954	MD.LUTFOR RAHMAN	129
35	2100061	1201840011057681	AKLIMA KHANOM	360



Sl. No.	Warrant No.	BO ID	Name	Taka
36	2100062	1201980036600511	BINA RANI SAHA	2
37	2100063	1202030038551636	MST. NASIMA HOSSAIN	871
38	2100064	1202150026738652	LT.COL.RETD MD. ATIQUUR RAHMAN	7,863
39	2100065	1202350034187288	MD. ASHRAFUL ALAM BHUIYAN	213
40	2100066	1202350040767479	MD. SAHABUR ALAM	129
41	2100067	1202350042866420	LUBNA ISLAM	0
42	2100068	1202550046430001	AROBINDU PAUL	510
43	2100069	1203040040289929	HIMADRI GHOSE	32
44	2100070	1203150043712531	MEHERUN NESSA	34
45	2100071	1203150049182186	REPON	30
46	2100072	1203150049185543	JASHIM HOSSAIN JOY	28
47	2100073	1203150049185586	JASHIM HOSSAIN JOY	29
48	2100074	1203150049259487	ABU SAYED	47
49	2100075	1203210009315752	MD. TOUFIQUL ALAM	129
50	2100076	1203680018391842	MOHAMMED SOLAIMAN	478
51	2100077	1203680018391850	MOHAMMED SOLAIMAN	266
52	2100078	1203750019879025	MRS PARUL AKTER PANNA	62
53	2100079	1203880022194319	MD. AKTER HOSSAIN	196
54	2100080	1203880046455116	MD. MOKTER HOSSAIN	101
55	2100081	1203970048670036	AB JOLIL BAIYA	129
56	2100082	1204500015090560	MAHBUBUR RAHMAN	4,254
57	2100083	1204500035393947	TAPASH KRISHNA KUNDU	16,150
58	2100084	46400	EC SECURITIES LTD	12
59	2100085	53200	ICB LOCAL OFFICE	428
60	2100086	53400	ICB BARISAL BRANCH	1,899
61	2100087	53600	ICB CHITTAGONG BRANCH	140
62	2100088	54100	PLFS INVESTMENTS LIMITED	0
63	2100089	55400	TRUST BANK INVESTMENT LIMITED	202
64	2100090	1202420038830274	BILLAL HOSSAIN	2
65	2100091	1203220062601121	MD MASUDUR RAHMAN	90
66	2100092	1201840062607624	MD MAHFUZ	223
67	2100093	1201900015162628	HUMAYUN KABIR	58
68	2100094	1202010031074740	SETARA BEGUM	129
69	2100095	1201980063819796	NAJMUH HUDA WARECY	213
70	2100096	1203150027012649	FATEMA AKTER	31
71	2100097	1203150030417761	MEHERUN NESSA	31
72	2100098	1203150043712507	MD ARIFUZZAMAN	35
73	2100099	1203150043712523	FATEMA AKTER	34
74	2100100	1203150043712541	RESHMA AKTHER	34
75	2100101	1203150043712558	RESHMA AKTHER	34
76	2100102	1203150043712590	KHUSHI AKTER	32
77	2100103	1203150043712606	KHUSHI AKTER	34
78	2100104	1203150043712614	ALIZA	32
79	2100105	1203150043712622	ALIZA	36
80	2100106	1203150049294269	SHAWKAT HOSSAIN	9
81	2100107	1203150049333320	SHAWKAT HOSSAIN	13
82	2100108	1203150051436375	NAHIDA AKTER	13
83	2100109	1203150051436407	NAHIDA AKTER	53
84	2100110	1203790026708072	JANNAT ARA NOWAB	170
85	2100111	1205200074145449	SAHIDA AHMED CHOWDHURY	4,250
86	2100112	1202150051381094	ABEDA SULTANA	108
87	2100113	1204140045531356	M A MANNAN	584
88	2100114	1202220000241151	MRS ZAKIA SULTANA	319
89	2100115	1204120019467800	FERDOUS ARA SHIBLI	2
90	2100116	1204120019559287	NOORJAHAN BEGUM	43
91	2100117	1204120019599781	FERDOUS ARA SHIBLI	2



Sl. No.	Warrant No.	BO ID	Name	Taka
92	2100118	1204120019599791	NOORJAHAN BEGUM	68
93	2100119	1202610003233191	MOHD ZAHID HOSSAIN	3
94	2100120	1203970054526540	MD MONIR HOSSAIN	129
95	2100121	1301860013305591	MITU KUMAR DEY	1,636
96	2100122	1202720073906963	MD RUBEL FAKIR	2
97	2100123	1203650068876993	MD ABDUR RAQUIB KHAN	1,080
98	2100124	1203800037393694	MD SHAMEEM AHSAN	164
99	2100125	1201940061020575	MD JUEL KHAN	8
100	2100126	1202860007770291	GAZI MD DANIEL	698
101	2100127	1204050028087611	MD JAHIRUL ISLAM	213
102	2100128	1201540030948028	MD FARDAUS	36
103	2100129	1203830020530524	TANVIR HOSSAIN	44
104	2100130	1203000060111614	MD EMAMUL HOQUE	1
105	2100131	1203000060111772	MST FATEMA BEGUM	1
106	2100132	1203000042529713	MD MASIUR RAHMAN BHUIYAN	257
107	2100133	1201890046975921	OHIDUL	75
108	2100134	1202760054254352	ENGR M M HASAN	0
109	2100135	1203000053277000	MD ALAMGIR HOSSAIN	13
110	2100136	1204340016539386	ABDULLA AL SHAFI	1,063
111	2100137	1203060017434349	MD AL MAMUN	5,036
112	2100138	1203060017434373	MD AL MAMUN	1,806
113	2100139	1205200068550618	MST MAHAMUDA BEGUM	30,330
114	2100140	1203150059690753	MD NAZRUL ISLAM	9
115	2100141	1203150059690796	MR MD NAZRUL ISLAM	9
116	2100142	1204310035193867	MD KHURRAM AZAD	404
117	2100143	1204680039052221	MD IBRAHIM	99
118	2100144	1204490069007081	KAZI MOKARAM HOSSAIN	0
119	2100145	1204690023177039	DR MAHFUZA KHANAM	1,806
120	2100146	1201940016550743	MD SHAHEEN IQBAL	248
121	2100147	1202980012809931	RUBABA RAHMAN	381
122	2100148	1203050039245943	MD MAHFUZUR RAHMAN BHUIYAN	616
123	2100149	1201690064743341	A S M MANIRUL ISLAM	113
124	2100150	1203110039648421	MIR MOHIUDDIN	150
125	2100151	1203110039648462	MIR MOHIUDDIN	70
126	2100152	1203110039648510	MIR AFTAB UDDIN	150
127	2100153	1205010040097095	MD BAHAR UDDIN PATOAY	11
128	2100154	1201510022471164	NAZIA HAQUE	213
129	2100155	1202210068248715	MD SELIM	2,250
130	2100156	1202800029626393	TUSHAR AHMED	22
131	2100157	1204500051846045	MOHAMMAD ABDUL GANI	5
132	2100158	1201590024744583	MD MOHI UDDIN	2
133	2100159	1201980029228976	SHAHINA AKHTER	129
134	2100160	1204050020682218	MD DELWAR HOSSAIN	124
135	2100161	1203040017363301	ANWARA ANU	129
136	2100162	1202720042274930	SUMAYA CHOWDHURY	53
137	2100163	1201820036432620	MD KAMRUL HASAN	385
138	2100164	1204240028037605	MOHAMMAD NURUL AMIN	129
139	2100165	1203150046647481	MD AL IMRAN	31
140	2100166	1203150046647498	MD AL IMRAN	31
141	2100167	1201900040503536	MD NESARUDDIN	8
142	2100168	1201960067937396	JOYNUL ABEDIN	2
143	2100169	1203680044630056	AFIA SULTANA	47
144	2100170	1203970034368871	KAMAL HOSSAIN	57
145	2100171	1201820034974722	RATAN CHANDRA BARMAN	12
146	2100172	1601880033977098	MD ROWSHAN ALI	129
147	2100173	1201700027848572	MD SUJAN MIA	129



Sl. No.	Warrant No.	BO ID	Name	Taka
148	2100174	1203150029141164	ZAKIA BEGUM	5
149	2100175	1203860050048019	MD ABDUL HALIM CHY	99
150	2100176	1202250045108188	SHARMINA ALAM	1,386
151	2100177	1605550047499471	MOHAMMAD ZULKER NAIM	4,275
152	2100178	1202370024912009	HALIMA KHATUN	129
153	2100179	1204230045218063	AVIJIT KUMAR BISWAS	213
154	2100180	1201820050826627	MUSTAFA KAMAL YOUSUF	638
155	2100181	1203810021555044	MOHAMMAD YOUSUF	3,113
156	2100182	1203880032237075	MD ABDUS SATTAR	47
157	2100183	1203880032711494	MD KAJAL	251
158	2100184	1203880032746033	OMAR FARUQ	43
159	2100185	1203880032746041	MD CIDDEK	74
160	2100186	1203050054643826	MST MINARA BEGUM	129
161	2100187	1201590052544296	MST ROKEYA KHATUN	234
162	2100188	1202880061607515	MD DURUL HODA	117
163	2100189	1201950016405979	AKTRUZZMAN SARKER	43
164	2100190	1202370037685662	MD AMZAD HOSSAIN MOLLA	129
165	2100191	1201810056080775	MAHABUB ALAM	129
166	2100192	1203550015465234	NASIMA KHANAM	156
167	2100193	1203500056297953	TASLIMA BEGUM	260
168	2100194	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	26
169	2100195	1202470023833765	MISS ISHRAT JAHAN NIHAR	129
170	2100196	1203210013143608	RANU BEGUM	120
171	2100197	1201590058156312	MST HABIBA ZAHAN	2
172	2100198	1201690045499791	MD BILLAL HOSSAIN	3
173	2100199	1201820036997676	MD MASUM BILLAL BHUIYAN	0
174	2100200	1204760049477498	MOS KHADIJA AKTHER SHIULY	102
175	2100201	1202410016490294	MOHD ALAM SARDER	0
176	2100202	1205200062874115	MD SAIFUL ISLAM HELALY	225,000
177	2100203	1201960067069608	MOMINUR RAHMAN	0
178	2100204	1203150049259495	MD MOSHIUR RAHMAN	28
179	2100205	1203150049290592	MD MOSHIUR RAHMAN	9
180	2100206	1203150049293320	MD ROBIUL ALAM	9
181	2100207	1203150049293371	MD ROBIUL ALAM	81
182	2100208	1203210028615330	MD ABU BAKKAR SIDDIQUE	129
183	2100209	1201580049745645	MD PALASH HOSSAIN SARKAR	304
184	2100210	1202830058266637	MAZBOH UDDIN	0
185	2100211	1202240061454834	MD TAREKER RAHAMAN	3
186	2100212	1203300034108648	MOHAMMAD NURUL ISLAM	43
187	2100213	1203300037349041	MOHAMMAD NURUL ISLAM	34
188	2100214	1201950019115218	MD SAIFUDDIN AHMED	129
189	2100215	1203970025042928	MAKBUL HOSSAIN	237
190	2100216	1202850012450461	SYEDA SAYELA ASMA	23
191	2100217	1605550050583139	MD SHAHAZUL ISALAM	5,738
192	2100218	1201700062176234	JAHANGIR ALAM	124
193	2100219	1203140023477021	SYED AKHTER HAMID	113
194	2100220	1203830014307921	MD AHSAN ULLAH	65
195	2100221	1203550016983031	MD MAZEDUL ISLAM	21
196	2100222	1203020009648435	MISS JAMILA AKTER PINU	129
197	2100223	1202720042274922	JOBYEDA KHANOM	219
198	2100224	1201890050588249	MD AKTARRUZZAMAN	32
199	2100225	1202410026391724	A JALIL	118
200	2100226	1203180012347842	MD SHAHIDUL ISLAM MOLLIK	38
201	2100227	1203150010479653	MD SUMON	308
202	2100228	1204090007769378	MD ABUL KALAM AZAD	21
203	2100229	1204070032858900	SHAHEEN AKTER	129



Sl. No.	Warrant No.	BO ID	Name	Taka
204	2100230	1203550020855225	MD KAPTAN HOSSAIN	563
205	2100231	1203670051221361	PROBEER CHANDRA BARAL	309
206	2100232	1203620047052468	JBCML N0009	0
207	2100233	1204150028970185	ABDUL HAMID	51
208	2100234	1601880034594591	MOHD MOMINUR RAHMAN	129
209	2100235	1201910000487832	MD SOFIQUL ISLAM	0
210	2100236	1206090010443761	MD MUSTAFIZUR RAHMAN	281
211	2100237	1203060058614403	MD TAREQ	129
212	2100238	1202850008048193	MD FAYJUR RAHMAN	106
213	2100239	1601880033167521	MD DIDARUL ALAM DABIR	213
214	2100240	1601880028828381	MD HABIBUR RAHMAN	213
215	2100241	1201630021023864	BIZ POINTS LTD	200
216	2100242	1202020035034243	MR SANATON SARKER	136
217	2100243	1204230019346982	SUBIR SAHA	106
218	2100244	1203140018401353	MD AHSANOUL HABIB SHADI	1,870
219	2100245	1203150006848247	MD JASHIM UDDIN	129
220	2100246	1201580037199148	MD ABUL KALAM	234
221	2100247	1201820064818536	MARJAHAN BEGUM	123
222	2100248	1203530070193133	TANVIRUL ISLAM	1,063
223	2100249	1203110069174031	SYED AHMED RASUL	45,000
224	2100250	1202410028583778	MD NURUL ALAM CHOWDHURY	124
225	2100251	1201780014998351	MD RAFIQUUL ISLAM CHOWDHURY	48,224
226	2100252	1204050033940897	ANTARA SAHA	425
227	2100253	1203610033219202	MAMUN IQBAL KHAN	17
228	2100254	1204170019328911	MD ABDULLAH AL NOMAN	129
229	2100255	1202630030921171	SAHEDA AKTER	257
230	2100256	1201590006536844	MD YOUNUS	3
231	2100257	1204040030404073	SK SHAMIM AHMED	12
232	2100258	1203120012307993	MD SOLAYMAN	1
233	2100259	1201890015208593	MD JAHANGIR ALAM	23
234	2100260	1203010022466325	MD BODRUZZAMAN	26
235	2100261	1203010022466531	MST SELINA BEGUM	21
236	2100262	1203550062814550	BAHAR UDDIN	319
237	2100263	1203260074411308	MD SAZZAT HOSSAIN	3,081
238	2100264	1201830072224565	MD SIFATUR RAHMAN	23
239	2100265	1204320045448442	LIZA AKTER	21
240	2100266	1203140053902920	ESRAT JAHAN ESHITA	106
241	2100267	1203140053902939	ESRAT JAHAN ESHITA	499
242	2100268	1204780073942110	MD ABDUL MOZID KHAN	5,313
243	2100269	1204430068250542	MOHAMMAD RAYHAN	2
244	2100270	1203950035347245	SUBRATA PAUL	117
245	2100271	1205950068153676	GULAM AULEA	2,869
246	2100272	1201580040046846	A K M AZIZUL HOQUE	1
247	2100273	1203150027012748	ARJU BEGUM	31
248	2100274	1203150043712812	ARJU BEGUM	35
249	2100275	1202600020821101	ABU JAFAR MD RAKIB HASAN	11
250	2100276	1202900033475652	MD KAMAL UDDIN	26
251	2100277	1202140000014006	SHAH ALAM BABU	257
252	2100278	1201580008568715	MD FARUQ GAZI	468
253	2100279	1202950017128836	ARMAN ALAM	77
254	2100280	1202240062131612	MD HASAN	3
255	2100281	1204030062712392	JAVED AHMED	234
256	2100283	1203060041348583	DR MD MAMUNUR RASHID	68
257	2100284	1202650014010402	MD SAIFUL HOQUE	0
258	2100285	1202950055859000	MST ALOW	129
259	2100286	1201600015872374	MOHAMMED ASAD ULLAH	158



Sl. No.	Warrant No.	BO ID	Name	Taka
260	2100287	1202150000473224	MR SYED FAKHRUL ALAM	92
261	2100288	1202840056206902	REGIA BEGUM	425
262	2100289	1202840056207725	MARUF HOSSAIN	425
263	2100290	1203880039311441	MD MANIRUZZAMAN BHIUN	230
264	2100291	1202020006787489	SABITA RANI BHOWMIK	129
265	2100293	1203150043712491	MD ARIFUZZAMAN	35
266	2100294	1204870038599350	MD. ALAUDDIN	117
Total				499,825

SHEPHERD INDUSTRIES PLC
Dividend Payable Account- 2021-22
As on 30 June 2023

1	2200020	1201830008443567	MR. ROMIJ UDDIN	527
2	2200021	1201830009289102	MOHAMMAD IQBAL	527
3	2200022	1202950045513037	SEKANDAR ALI	527
4	2200023	1202950045513045	MOHAMMAD SALIM	527
5	2200024	1203570035238281	MUHAMMAD RAQIBUL ISLAM	23
6	2200025	1204250061436903	MOHAMMAD SUMON	527
7	2200026	1204250062425467	KAMAL HOSSION	527
8	2200027	1204250062425820	MOHAMMED HABIBUR RAHMAN	527
9	2200028	1204570008104826	MD ZIAUL HAQUE	527
10	2200029	1204570008104842	MD MOZAFFAR HOSSAIN	527
11	2200030	1204570044576348	SAROWAR ALAM	527
12	2200031	1604620062783031	NASIR ALI SHAH	156,825
13	2200032	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	1,137
14	2200033	1201570017267885	SANJIT KUMAR SAHA	697
15	2200034	1201580037443541	MD.AZIM MOLLA	527
16	2200035	1201840011057681	AKLIMA KHANOM	1,476
17	2200036	1201900044913709	DR. MAHFUZ ARA BEGUM	1,211
18	2200037	1201980036600511	BINA RANI SAHA	9
19	2200038	1202030038551636	MST. NASIMA HOSSAIN	3,572
20	2200039	1202350034187288	MD. ASHRAFUL ALAM BHUIYAN	871
21	2200040	1202350040767479	MD. SAHABUR ALAM	527
22	2200041	1202350042866420	LUBNA ISLAM	1
23	2200042	1203040040289929	HIMADRI GHOSE	88
24	2200043	1203140045951601	SHAHANA BEGUM	404
25	2200044	1203150043712531	MEHERUN NESSA	139
26	2200045	1203150049182186	REPON	122
27	2200046	1203150049185543	JASHIM HOSSAIN JOY	113
28	2200047	1203150049185586	JASHIM HOSSAIN JOY	117
29	2200048	1203150049259487	ABU SAYED	191
30	2200049	1203520020784336	FERDUSUR RAHMAN	680
31	2200050	1203750019879025	MRS PARUL AKTER PANNA	252
32	2200051	1203880046455116	MD. MOKTER HOSSAIN	411
33	2200052	1204500015090560	MAHBUBUR RAHMAN	14,450
34	2200053	1205670040740796	MD. ALIUL ISLAM	2,975
35	2200054	53200	ICB LOCAL OFFICE	9,244
36	2200055	53400	ICB BARISAL BRANCH	7,784
37	2200056	55400	TRUST BANK INVESTMENT LIMITED	828
38	2200058	1202400021709945	MD JAHANGIR ALAM	2,700
39	2200059	1202420038830274	BILLAL HOSSAIN	9
40	2200060	1203220062601121	MD MASUDUR RAHMAN	368
41	2200061	1201840062607624	MD MAHFUZ	915
42	2200062	1201580008967980	MATIUR RAHMAN	425
43	2200063	1201900015162628	HUMAYUN KABIR	229



Sl. No.	Warrant No.	BO ID	Name	Taka
44	2200064	1202010031074740	SETARA BEGUM	527
45	2200065	1203150027012649	FATEMA AKTER	126
46	2200066	1203150030417761	MEHERUN NESSA	126
47	2200067	1203150043712491	MD ARIFUZZAMAN	144
48	2200068	1203150043712507	MD ARIFUZZAMAN	144
49	2200069	1203150043712523	FATEMA AKTER	139
50	2200070	1203150043712541	RESHMA AKTHER	139
51	2200071	1203150043712558	RESHMA AKTHER	139
52	2200072	1203150043712590	KHUSHI AKTER	130
53	2200073	1203150043712606	KHUSHI AKTER	139
54	2200074	1203150043712614	ALIZA	130
55	2200075	1203150043712622	ALIZA	148
56	2200076	1203150049294269	SHAWKAT HOSSAIN	35
57	2200077	1203150049333320	SHAWKAT HOSSAIN	52
58	2200078	1203150051436375	NAHIDA AKTER	52
59	2200079	1203150051436407	NAHIDA AKTER	218
60	2200080	1202760008586480	SHARIF UDDIN AHMED	850
61	2200081	1202370016554561	ROSEMERY SULTANA	1,247
62	2200083	1203140007367599	ABDUL MANNAN	91
63	2200084	1202150051381094	ABEDA SULTANA	444
64	2200085	1204140045531356	M A MANNAN	2,395
65	2200086	1202220000241151	MRS ZAKIA SULTANA	1,275
66	2200087	1204120019467800	FERDOUS ARA SHIBLI	9
67	2200088	1204120019559287	NOORJAHAN BEGUM	174
68	2200089	1204120019599781	FERDOUS ARA SHIBLI	9
69	2200090	1204120019599791	NOORJAHAN BEGUM	276
70	2200091	1202610003233191	MOHD ZAHID HOSSAIN	14
71	2200092	1301860013305591	MITU KUMAR DEY	6,708
72	2200093	1202720073906963	MD RUBEL FAKIR	9
73	2200094	1203800037393694	MD SHAMEEM AHSAN	616
74	2200095	1201940061020575	MD JUEL KHAN	33
75	2200096	1202550028087611	MD JAHIRUL ISLAM	871
76	2200097	1201540030948028	MD FARDAUS	148
77	2200098	1203830020530524	TANVIR HOSSAIN	180
78	2200099	1203000060111614	MD EMAMUL HOQUE	4
79	2200100	1203000060111772	MST FATEMA BEGUM	3
80	2200101	1203000042529713	MD MASIUR RAHMAN BHUIYAN	1,054
81	2200102	1203000053277000	MD ALAMGIR HOSSAIN	52
82	2200103	1203060017434349	MD AL MAMUN	20,648
83	2200104	1203060017434373	MD AL MAMUN	7,405
84	2200105	1203150059690753	MD NAZRUL ISLAM	35
85	2200106	1203150059690796	MR MD NAZRUL ISLAM	35
86	2200107	1204310035193867	MD KHURRAM AZAD	1,655
87	2200108	1204680039052221	MD IBRAHIM	407
88	2200109	1204680039065354	MD YUNUS MIAH	500
89	2200110	1201940016550743	MD SHAHEEN IQBAL	1,014
90	2200111	1202980012809931	RUBABA RAHMAN	1,550
91	2200112	1203050039245943	MD MAHFUZUR RAHMAN BHUIYAN	2,526
92	2200114	1203790016017277	SANGRAM KUMAR MOHAJAN	5,978
93	2200115	1203110039648421	MIR MOHIUDDIN	613
94	2200116	1203110039648462	MIR MOHIUDDIN	287
95	2200117	1203110039648510	MIR AFTAB UDDIN	613
96	2200118	1203320019705321	DR MD SAIDUR RAHMAN	871
97	2200119	1202800029626393	TUSHAR AHMED	88
98	2200120	1203550033576353	MD ABDUL MUNAYEM	4,250
99	2200121	1201590024744583	MD MOHI UDDIN	9



Sl. No.	Warrant No.	BO ID	Name	Taka
100	2200122	1201980029228976	SHAHINA AKHTER	527
101	2200123	1204050020682218	MD DELWAR HOSSAIN	509
102	2200124	1201960073532954	REHANA AKTER PRAMI	557
103	2200125	1203040017363301	ANWARA ANU	527
104	2200126	1201730065257019	MD ABDUL AZIZ	145
105	2200127	1204240028037605	MOHAMMAD NURUL AMIN	527
106	2200128	1203150046647481	MD AL IMRAN	126
107	2200129	1203150046647498	MD AL IMRAN	126
108	2200130	1201900040503536	MD NESARUDDIN	31
109	2200131	1204970059060411	ROJINA AKTER	1,785
110	2200132	1204970059060669	HARUNUR RASHID	1,785
111	2200133	1204970059060685	MD JAMAL UDDIN	1,785
112	2200134	1204970059060693	NASRIN AKTER	1,785
113	2200135	1204970059067976	HARUNUR RASHID	1,785
114	2200136	1204970059067984	MD JAMAL UDDIN	1,785
115	2200137	1204970059067992	NASRIN AKTER	1,785
116	2200138	1204970059071842	ROJINA AKTER	1,785
117	2200139	1204970059374194	MANSUR ISLAM ASIF	1,785
118	2200140	1204970059374201	MUJIBUR RAHAMAN	1,785
119	2200141	1204970059374475	MUJIBUR RAHAMAN	1,700
120	2200142	1204970059573973	MANSUR ISLAM ASIF	1,785
121	2200143	1204970063362120	MD BADIUL ALAM	1,785
122	2200144	1204970063363901	MD BODIUL ALAM	1,785
123	2200145	1203680044630056	AFIA SULTANA	193
124	2200146	1203970034368871	KAMAL HOSSAIN	196
125	2200148	1201820034974722	RATAN CHANDRA BARMAN	20
126	2200149	1202840054950938	JAKIR	504
127	2200150	1201700032783435	ASIT KUMAR DAS	4,390
128	2200151	1601880033977098	MD ROWSHAN ALI	527
129	2200152	1206420075501887	MASUM BILLAH TUSHER	850
130	2200153	1203150029141164	ZAKIA BEGUM	19
131	2200154	1201730050338170	MARJANA	850
132	2200155	1205590062834611	POPULAR LIFE INSURANCE CO LTD	514,000
133	2200156	1201730036306706	ISHFAQ HOSSAIN CHOWDHURY	85
134	2200157	1202370024912009	HALIMA KHATUN	527
135	2200158	1204230045218063	AVIJIT KUMAR BISWAS	871
136	2200159	1203810021555044	MOHAMMAD YOUSUF	12,764
137	2200160	1201590052544296	MST ROKEYA KHATUN	958
138	2200161	1202880061607515	MD DURUL HODA	479
139	2200162	1202370037685662	MD AMZAD HOSSAIN MOLLA	527
140	2200163	1201780008394465	HAJEE ABU TAHER	523
141	2200164	1203550015465234	NASIMA KHANAM	638
142	2200165	1203500056297953	TASLIMA BEGUM	474
143	2200166	1201600004543796	MD ZULQUR NAIN KHABAB CHY	105
144	2200167	1202470023833765	MISS ISHRAT JAHAN NIHAR	527
145	2200168	1203210013143608	RANU BEGUM	493
146	2200169	1204760049477498	MOS KHADIJA AKTHER SHIULY	418
147	2200170	1202410016490294	MOHD ALAM SARDER	2
148	2200171	1202950048919564	MD RASEL	3,400
149	2200172	1203150049259495	MD MOSHIUR RAHMAN	113
150	2200173	1203150049290592	MD MOSHIUR RAHMAN	35
151	2200174	1203150049293320	MD ROBIUL ALAM	35
152	2200175	1203150049293371	MD ROBIUL ALAM	331
153	2200176	1201580049745645	MD PALASH HOSSAIN SARKAR	1,245
154	2200177	1202830058266637	MAZBOH UDDIN	2
155	2200178	1203300037349041	MOHAMMAD NURUL ISLAM	127



Sl. No.	Warrant No.	BO ID	Name	Taka
156	2200179	1201950019115218	MD SAIFUDDIN AHMED	527
157	2200180	1203970025042928	MAKBUL HOSSAIN	972
158	2200181	1605550050583139	MD SHAHAZUL ISALAM	25,500
159	2200182	1202180056323254	BIPASHA SAMAD	1,551
160	2200183	1203880029075575	MOHAMMAD ABDUL QUDDUS	1,683
161	2200184	1201700062176234	JAHANGIR ALAM	507
162	2200185	1204140056904628	FAZLIMA KHATUN	1,775
163	2200186	1203550064403011	ABDUL QUAYUM	87
164	2200187	1203020009648435	MISS JAMILA AKTER PINU	527
165	2200188	1203040035136428	MD RUHUL AMIN	871
166	2200189	1204970043272644	NAZMIN SULTANA	1,020
167	2200190	1201890050588249	MD AKTARRUZZAMAN	3
168	2200191	1202410026391724	A JALIL	453
169	2200192	1204090007769378	MD ABUL KALAM AZAD	87
170	2200193	1204070032858900	SHAHEEN AKTER	527
171	2200194	1204240048482704	HOSNE ARA	38
172	2200195	1204240048483859	MR USHAN AHMED	71
173	2200196	1204090039518731	MOHAMMAD FAISAL AHMED	8,500
174	2200197	1203670051221361	PROBEER CHANDRA BARAL	1,265
175	2200198	1203620047052468	JBCML N0009	1
176	2200199	1204970068078455	MD AYUB ALI	340
177	2200200	1203570058782484	TAHMINA ISLAM	850
178	2200201	1203570058782492	TAHMINA ISLAM	850
179	2200202	1203570058782508	SALMA TABASSUM	850
180	2200203	1203570058782516	SALAM TABASSUM	850
181	2200204	1203570058782524	MST NAZNIN NAHAR	850
182	2200205	1203570058815413	MST NAZNIN NAHAR	850
183	2200206	1601880034594591	MOHD MOMINUR RAHMAN	527
184	2200207	1206090010443761	MD MUSTAFIZUR RAHMAN	871
185	2200208	1201730071007803	MAJADA RAHMAN	665
186	2200209	1201640027597720	MD TARIQUR RAHMAN	1,424
187	2200210	1201580007540367	HASINA ABEDIN	264
188	2200211	1202850006077210	MR MD AL MAMUN	2,550
189	2200212	1201850002400504	SYED MACKSUSUL ALAM	1,233
190	2200213	1201580001557365	MD ABUL HOSSAIN	527
191	2200215	1601880028828381	MD HABIBUR RAHMAN	871
192	2200216	1201630021023864	BIZ POINTS LTD	820
193	2200217	1202020035034243	MR SANATON SARKER	558
194	2200218	1204230019346982	SUBIR SAHA	435
195	2200219	1203140018401353	MD AHSANOUL HABIB SHADI	7,667
196	2200220	1203140058515481	MD RAFIUR RAHMAN	425
197	2200221	1203150006848247	MD JASHIM UDDIN	527
198	2200222	1203590032010874	PRODIP KUMAR PAUL	1,275
199	2200223	1203550018161570	BIDYUT KANTI TALUKDER	105
200	2200224	1204970072310472	MD ALA UDDIN	7,225
201	2200225	1201960075177128	MD ESHAK	799
202	2200226	1201850008616855	TARAWATH FATHEMA CHOWDHURY	680
203	2200227	1201850011040791	NISATH NAJIB CHOWDHURY	680
204	2200228	1201580074814539	RAHUL BHATTACHARJEE	340
205	2200229	1202410028583778	MD NURUL ALAM CHOWDHURY	504
206	2200230	1201850012415224	MAHFUJUR REZA CHOWDHURY	680
207	2200231	1201850060008195	MUZIBUR REZA CHOWDHURY	680
208	2200232	1203680000099381	MAMUNUR RASHED SHAHIN	1,700
209	2200233	1605070033940897	ANTARA SAHA	1,743
210	2200234	1202140025777936	MD KAMRUZZAMAN BAKUL	1,700
211	2200235	1201850010245988	SHAJIDA BEGUM CHOWDHURY	978



Sl. No.	Warrant No.	BO ID	Name	Taka
212	2200236	1201850019707776	SHABEEN SADIKA	680
213	2200237	1201850019707792	SHABEEN SADIKA	680
214	2200238	1203550045955104	ASHRAFUL ALAM CHOWDHURY	447
215	2200239	1201850010245996	SABIHA CHOWDHURY	680
216	2200240	1201850010965910	MAHJABIN CHOWDHURY	978
217	2200241	1201850012415341	HUMAYRA RASHID CHOWDHURY	680
218	2200242	1201850012797399	HUMAYUN RASHID CHOWDHURY	680
219	2200243	1201850014161415	HELAL AHMED CHOWDHURY	680
220	2200244	1201850014161423	JAKIR HUSSAIN	680
221	2200245	1201850014161431	IFFATH ARA CHOWDHURY	680
222	2200246	1201850014161441	SALMA CHOWDHURY	680
223	2200247	1201850015379188	SUAIM HAMID CHOWDHURY	680
224	2200248	1203610033219202	MAMUN IQBAL KHAN	71
225	2200249	1204760072757121	MD ABDUL HOQUE	1,615
226	2200250	1204170019328911	MD ABDULLAH AL NOMAN	527
227	2200251	1202630030921171	SAHEDA AKTER	1,054
228	2200252	1201590006536844	MD YOUNUS	5
229	2200253	1204040030404073	SK SHAMIM AHMED	50
230	2200254	1203360075480381	DABYSIS PAUL	850
231	2200255	1202120012307993	MD SOLAYMAN	3
232	2200256	1201830072224565	MD SIFATUR RAHMAN	95
233	2200257	1203550046123687	TOWSIF CHOWDHURY	918
234	2200258	1204310045142966	MD SHABOJ	2,550
235	2200259	1203140053902920	ESRAT JAHAN ESHITA	435
236	2200260	1204780073942110	MD ABDUL MOZID KHAN	34,000
237	2200261	1202550065103920	LUTHFA BEGUM CHOUDHURY	4,617
238	2200262	1201580013249724	MD KHALILUR RAHMAN	13
239	2200263	1202650070356541	MD ESTIAQUE HOSSAIN	4,050
240	2200264	1201580021174248	MAMTAZ BEGUM	2,601
241	2200265	1203260072076603	MOSAMMAT REHANA AKTER	28
242	2200266	1203150027012748	ARJU BEGUM	126
243	2200267	1203150043712812	ARJU BEGUM	144
244	2200268	1202600020821101	ABU JAFAR MD RAKIB HASAN	43
245	2200269	1201940015366369	MD NURUR RAHMAN PATWARY	170
246	2200270	1202020000077814	SHEIKH FARZANA NAHID	54
247	2200271	1204770057228057	BILKISH KHANAM POPPY	1,233
248	2200272	1202900033475652	MD KAMAL UDDIN	105
249	2200273	1202140000014006	SHAH ALAM BABU	1,054
250	2200274	1202740018361238	MOUSUMI BARUA	632
251	2200275	1201580008568715	MD FARUQ GAZI	4,250
252	2200276	1202950017128836	ARMAN ALAM	316
253	2200277	1204030062712392	JAVED AHMED	958
254	2200278	1203680044882463	MD KHOKON MIAH	2,550
255	2200279	1203060041348583	DR MD MAMUNUR RASHID	701
256	2200280	1202620002032974	MD HARUN AR RASHID	3,584
257	2200281	1201600015872374	MOHAMMED ASAD ULLAH	645
258	2200282	1202840056206902	REGIA BEGUM	1,743
259	2200283	1202840056207725	MARUF HOSSAIN	1,743
260	2200285	1202490074936619	TASLIMA MIAH	1,179
261	2200286	1202490074936678	MD MINTO	826
262	2200287	1202490074936750	MD MINTO	720
263	2200288	1202490074936833	MD LITON ALI	720
264	2200289	1202490074936908	MD LITON ALI	720
265	2200290	1202490074936983	PARIMAL CHANDRO SHIL	720
266	2200291	1202490074937051	PARIMUL CHANDRA SHIL	720
267	2200292	1202490074937150	SUNDOR ALI	720



Sl. No.	Warrant No.	BO ID	Name	Taka
268	2200293	1202490074937268	SUMDOR ALI	710
269	2200294	1202490074937316	MST MORIOM BEGUM	710
270	2200295	1202490074937431	MST MARIOM BEGUM	710
271	2200296	1202490074937490	KHOKAN CHANDRA DAS	710
272	2200297	1202490074937549	KHOKAN CHANDRA DAS	710
273	2200298	1202490074937613	HUMAYUN KABIR MREDA	710
274	2200299	1202490074937664	HUMAYUN KABIR MREDA	757
275	2200300	1202490074937720	MD EDLAS ALI	710
276	2200301	1202490074937781	MD EDLAS ALI	710
277	2200302	1202490074937838	MR PANNU	710
278	2200303	1202490074937870	MR PANNO	710
279	2200304	1202490074937902	MST MINA BEGUM	710
280	2200305	1202490074938147	MST MRNA BEGUM	710
281	2200306	1202490074938310	MD ABDUL BAREK	710
282	2200307	1202490074938353	MD ABDUL BAREK	710
283	2200308	1202490074938411	MD SHAHIN KHA	710
284	2200309	1202490074938444	MD SHAHIN KHA	710
285	2200310	1202490074986294	MD PARBEZ	700
286	2200311	1202490074986342	MD PARBEZ	700
287	2200312	1202490074986385	AKIR HUSSAIN	700
288	2200313	1202490074986451	AKIR HUSSAIN	700
289	2200314	1202490074986540	MD OMAR FARUQUE	700
290	2200315	1202490074986615	MD OMAR FARUQUE	732
291	2200316	1202490074986706	NUR IZAZ	700
292	2200317	1202490074986813	NUR IZAZ	700
293	2200318	1202490074986904	MD RAKIBUL GAZI	700
294	2200319	1202490074987058	MD RAKIBUL HASAN GAZI	700
295	2200320	1202490074987114	MD SHAKIL	719
296	2200321	1202490074987157	MD SHAKIL	719
297	2200322	1202490074987191	MD HASANUZZAMAN	696
298	2200323	1202490074987272	MD HASANUZZAMAN	700
299	2200324	1202490074987304	SHAMIM AHMED	700
300	2200325	1202490074987363	SHAMIM AHMED	666
301	2200326	1202490074988285	MD RAKIBUL ISLAM	666
302	2200327	1202490074988368	MD RAKIBUL ISLAM	696
303	2200328	1202490074988673	MD YOUSUF MOLLA	696
304	2200329	1202490074988731	MD YOUSUF MOLLA	994
305	2200330	1202490074988847	MOHAMMAD IRFAN	666
306	2200331	1202490074988911	MOHAMMAD IRFAN	666
307	2200332	1202490074989014	MD AL AMIN MIA	666
308	2200333	1202490074989091	MD AL AMIN MIA	683
309	2200334	1202490074989204	MD RAJULUR RASHID TAREK	666
310	2200335	1202490074989311	MD RAJULUR RASHID TAREK	666
311	2200336	1202490074989437	MAHAMUDUL HASAN RAKIN	666
312	2200337	1202490074989511	MAHAMUDUL HASAN RAKIB	666
313	2200338	1202490074989833	JAKIR HOSSAIN RIDOY	665
314	2200339	1202490074989975	JAKIR HOSSAIN RIDOY	683
315	2200340	1202490074990187	MD SUJON MEAN	694
316	2200341	1202490074990278	MD SUJON MEAN	693
317	2200342	1202490074990377	MD ZAKIR HOSSAIN	693
318	2200343	1202490074990516	MD ZAKIR HOSSAIN	693
319	2200344	1202490074990615	SAJUBUR RAHMAN	693
320	2200345	1202490074990757	SAJIBUR RAHMAN	693
321	2200346	1202490074990848	SHUVO KHAN	693
322	2200347	1202490074990963	SHUVO KHAN	698
323	2200348	1202490074991106	ABDULLAH MD TAHER	698



Sl. No.	Warrant No.	BO ID	Name	Taka
324	2200349	1202490074991248	ABDULLAH MD TAHER	698
325	2200350	1202490074991347	RAKIB UDDIN	698
326	2200351	1202490074991869	RAKIB UDDIN	698
327	2200352	1202490074991992	NUR KARIM	698
328	2200353	1202490074992376	NUR KARIM	693
329	2200354	1202490074992483	HUSSAIN AHAMMAD	693
330	2200355	1202490074992681	HUSSAIN AHAMMAD	698
331	2200356	1202490074992799	RIMON AHMED	698
332	2200357	1202490074992881	RIMON AHMED	693
333	2200358	1202490074997914	JHARNA RANI DAS	693
334	2200359	1202490074998009	JHARNA RANI DAS	698
335	2200360	1202490074998084	LIPI AKTER	712
336	2200361	1202490074998175	LILPI AKTER	697
337	2200362	1202490074998258	HABIBUR MOLLA	693
338	2200363	1202490074998306	HABIBUR MOLLA	712
339	2200364	1202490074998413	MD SHIDUL ISLAM SHEKH	710
340	2200365	1202490074998520	MD SHIDUL ISLAM SHEKH	710
341	2200366	1202490074998581	REHENA AKTER	710
342	2200367	1202490074998621	REHENA AKTER	693
343	2200368	1202490074998745	MD MOHIDUL ISLAM	751
344	2200369	1202490074998801	MD MOHIDUL ISLAM	751
345	2200370	1202490074998943	CHAMPA BEGUM	751
346	2200371	1202490074999038	CHAMPA BEGUM	751
347	2200372	1202490074999102	MD ABDUL MOJID	693
348	2200373	1202490074999196	MD ABDUL MAJID	693
349	2200374	1202490074999260	SALIM DAWAN	710
350	Dividend TAX Payable 21-22			7,778,792
Total				8,870,581



