Shepherd Industries PLC.

Auditor's Report and Financial Statements
As at and for the year ended 30 June 2026

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INDEPENDENT AUDITOR'S REPORT TO THE SHAREHOLDERS OF SHEPHERD INDUSTRIES PLC

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of Shepherd Industries PLC (the Company), which comprise the statement of financial position as at 30 June 2026 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 and other explanatory information.

In our opinion, the accompanying financial statements give a true and fair view of the financial position of the company as at 30 June 2026, and of its financial performance and its cash flows for the year then ended in accordance with International Financial Reporting Standards (IFRSs), the Companies Act 1994, the Securities and Exchange Rules 2020 and other applicable laws and regulations.

Basis for Opinion

We conducted our audit in accordance with International Standards on Auditing (ISAs). Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Company in accordance with the International Ethics Standards Board for Accountants' Code of Ethics for Professional Accountants (IESBA Code) together with the ethical requirements that are relevant to our audit of the financial statements in Bangladesh, and we have fulfilled our other ethical responsibilities in accordance with the IESBA Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter

1. The Company declared a cash dividend of Tk 37,371,285.50 for the financial year 2022-2023, of which Tk 29,597,864.50 was paid. As of 30 June 2026, the remaining unpaid portion of the dividend, totaling Tk 7,773,421.00, remained outstanding and was included in the unclaimed dividend account. Furthermore, the dividend-related Tax Deducted at Source (TDS) of Tk 1,834,884.00 was also outstanding and should have been classified separately as TDS payable rather than being included in the unclaimed dividend account. Consequently, the Company may be exposed to penalties, interest, or other liabilities arising from non-compliance with applicable laws and regulations. No provision has been recognized for such potential liabilities.
2. Non-Compliance with Workers' Profit Participation Fund (WPPF): An amount of BDT 4,623,347 and BDT 1,280,241 was allocated to the Workers' Profit Participation Fund (WPPF) in accordance with Section 234 of the Bangladesh Labor Act, 2006 (as amended in 2013). These amounts represent 5% of the Company's net profits of BDT 92,466,943 and BDT 25,604,813 for the financial years ended 30 June 2023 and 30 June 2026, respectively. However, despite recording these allocations, Shepherd Industries PLC had not transferred the respective amounts to a designated WPPF bank account within the stipulated nine-month period. Consequently, the total amount of BDT 5,903,588 remained outstanding and undeposited as of 30 June 2026, which is contrary to the requirements of the applicable law.

Our opinion is not modified in respect of these matters.

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
Revenue	
Revenue is the most financially significant item in the statement of profit and loss and other comprehensive income. As at 30 June 2026, the company has reported total revenue of BDT 1,124,308,035 in the financial statements. 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. 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. See Note-2.23 and 22 to the financial statements.	Our procedures included obtaining an understanding of management's revenue recognition process. We tested a sample of transactions to verify whether the revenue was accounted for in accordance with the revenue accounting policy as disclosed in Note-2.23 and 22 of the financial statements. In addition, we assessed whether the disclosed revenue accounting policy was in accordance with relevant accounting standards. 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. 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. Our audit approach was also a combination of test of internal controls and substantive procedures which included the following: • 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. Finally assessed the appropriateness and presentation of disclosures against relevant accounting standards.

Key Audit Matters	How our audit addressed the key audit matters
Inventory	
The company had inventory of BDT 1,833,342,690 at 30 June 2026, held in its warehouses and across multiple production lines. 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. 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. 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. See note no. 2.18 and 5 to the financial statements.	We tested the appropriateness of management's assumptions applied in calculating the value of the inventory provisions by: • 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 2026 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	
Property, plant and equipment (PPE) was recognized at carrying value aggregating to BDT 1,396,619,054 representing over 33.11% of total assets of the company on 30 June 2026. 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. See note no. 4 to the financial statements.	Our audit procedures performed during the audit to address the risks identified consist of the following: • 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.

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Key Audit Matters	How our audit addressed the key audit matters
Bank Loan	
As at 30 June 2026, the Company reported long-term loans of BDT 1,068,638,383 and short-term bank loans of BDT 345,745,060. This area was considered a key audit matter due to the significance of the borrowings and the need to assess compliance with the terms and conditions stipulated in the respective loan sanction letters, as well as the adequacy of related financial statement disclosures. Refer to Notes 16 and 19 to the financial statements.	Our substantive audit procedures adopted during the audit includes the following test or details. • Inspecting relevant board minutes and loan sanction letters to verify the authorization and terms of bank borrowings. • Testing the existence of outstanding balances with confirmation letter issued against the said loans. • 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	
Company reported net deferred tax liability totaling BDT 103,862,900 as at 30 June 2026. 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. See note no. 2.21(b) and 13 to the financial statements.	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. We also assessed the completeness and accuracy of the data used for the estimations of future taxable expense. We tested the mathematical accuracy in calculation of deferred tax. 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. We assessed the adequacy of the company's disclosures setting out the basis of deferred tax liability balances and the level of estimation involved. We also assisted in evaluating the tax implications, the reasonableness of estimates and calculations determined by management. We also involved our internal experts from the tax area in the analysis of the reasonableness of the tax assumptions on the basis of the applicable legislation. Finally assessed the appropriateness and presentation of disclosures against IAS 12 Income Tax.

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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	:	**Anil Salam Idris & Co., Chartered Accountants**
Firm's FRC Enlistment No.	:	**CAF-001-100**
Signature	:	
Engagement Partner Name	:	**Md. Anwar Hossain, FCA** **Managing Partner/ ICAB Enrollment No. 1415**
FRC Enlistment No.	:	**CA-001-282**
DVC Number	:	**2610281415AS135539**
Date	:	**28 October 2026**

Anil Salam Idris & Co. Chartered Accountants

SHEPHERD INDUSTRIES PLC
Statement of Financial Position
As on 30 June 2026

	Notes	Amount in BDT	
		30 June 2026	30 June 2025
ASSETS			
Non-Current Assets		**1,396,619,054**	**1,491,933,669**
Property, Plant & Equipment	4.00	1,396,619,054	1,491,933,669
Current Assets		**2,821,413,897**	**3,056,926,602**
Inventories	5.00	1,833,342,690	1,845,160,680
Trade and Other Receivables	6.00	827,647,979	1,040,904,181
Advance, Deposit and Prepayments	7.00	116,609,827	127,767,485
Current Accounts with Related Entity	8.00	24,219,086	-
Cash and Cash Equivalents	9.00	19,594,315	43,094,256
		4,218,032,951	**4,548,860,271**
EQUITY AND LIABILITIES			
Shareholders' Equity		**1,811,126,386**	**2,065,057,085**
Share Capital	10.00	1,540,464,730	1,540,464,730
Revaluation Reserve	11.00	502,930,923	505,955,361
Retained Earnings	12.00	(232,269,267)	18,636,994
Non-Current Liabilities		**1,118,047,489**	**108,349,073**
Long Term Loan	16.00	1,014,184,589	-
Deferred Tax Liabilities	13.00	103,862,900	108,349,073
Current Liabilities		**1,288,859,076**	**2,375,454,113**
Loan from Shareholders'	14.00	128,252,062	23,144,861
Current a/c with Related Entity	15.00	12,062,049	38,107,984
Trade and Other Payables	17.00	458,384,379	494,444,447
Long Term Loan-Current Portion	16.00	54,453,794	-
Workers Profit Participation Fund (WPPF)	18.00	5,903,588	5,903,588
Short Term Bank Loan	19.00	345,745,060	1,517,875,677
Unclaimed Dividend	20.01	8,700,616	378,330
Dividend Payable	20.02	91,758	10,006,232
Liabilities for Expenses and Provisions	21.00	275,265,770	285,592,994
		4,218,032,951	**4,548,860,271**
Net Asset Value (NAV) Per Share	31.00	**11.76**	**13.41**

The accompanying notes are an integral part of these financial statements
The financial statements were approved by the board of directors and were signed on its behalf by:

Chief Financial Officer **Company Secretary** **Director** **Managing Director** **Chairman**

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

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co.
Chartered Accountants
Firm's FRC Enlistment No.: CAF-001-100

Md. Anwar Hossain, FCA
Managing Partner
ICAB Enrollment No: 1415
FRC Enlistment No.: CA-001-282
DVC No.: 2610281415AS135539

SHEPHERD INDUSTRIES PLC

Statement of Profit or Loss and Other Comprehensive Income
For the year ended 30 June 2026

	Notes	Amount in BDT	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
Revenue	22	1,124,308,035	2,286,512,514
Less: Cost of Sales	23	(1,115,358,146)	(1,970,888,954)
Gross Profit		**8,949,889**	**315,623,560**
Less: Operating Expenses		**(71,404,326)**	**(77,621,023)**
Selling and Distribution Expenses	26	(13,167,740)	(13,651,779)
Administrative Expenses	27	(58,236,586)	(63,969,244)
Profit from Operation		**(62,454,437)**	**238,002,537**
Foreign Currency Gain/(Loss)	24	(4,127,918)	15,030,914
Other Income	25	55,032,468	18,969,878
Financial Expenses	28	(218,875,915)	(245,118,275)
Net Profit/ (Loss) Before Tax and WPPF		**(230,425,802)**	**26,885,054**
Workers Profit Participation Fund (WPPF)		-	**(1,280,241)**
Net Profit/ (Loss) Before Tax		**(230,425,802)**	**25,604,813**
Income Tax Expense:		**(16,564,364)**	**(19,034,804)**
Current Tax	29	(20,516,813)	(24,257,093)
Deferred Tax Income/(Expenses)	Annex-E	3,952,449	5,222,289
Net Profit/ (Loss) after Tax for the year		**(246,990,166)**	**6,570,009**
Other Comprehensive Income		-	-
Total Other Comprehensive Income		**(246,990,166)**	**6,570,009**
Earnings Per Share (EPS)	30	**(1.60)**	**0.04**

The accompanying notes are an integral part of these financial statements
The financial statements were approved by the board of directors and were signed on its behalf by:

Chief Financial Officer **Company Secretary** **Director** **Managing Director** **Chairman**

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

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co. Chartered Accountants

Anil Salam Idris & Co.
Chartered Accountants
Firm's FRC Enlistment No.: CAF-001-100

Md. Anwar Hossain, FCA
Managing Partner
ICAB Enrollment No: 1415
FRC Enlistment No.: CA-001-282
DVC No.: 2610281415AS135539

SHEPHERD INDUSTRIES PLC
Statement of Changes in Equity
For the year ended 30 June 2026

Amount in BDT

Particulars	Paid up Capital (Taka)	Revaluation Reserve (Taka)	Retained Earnings (Taka)	Total Equity (Taka)
Opening Balance as on 01 July 2025	1,540,464,730	505,955,361	18,636,994	2,065,057,085
Less: Cash Dividend	-	-	(7,474,257)	(7,474,257)
Less: Depreciation on Revaluation Transfer to Retained earnings	-	(3,558,162)	3,558,162	-
Add/(Less): Deferred Tax Income/(Expenses) during the year	-	533,724	-	533,724
Add: Net Profit/(Loss) for the year	-	-	(246,990,166)	(246,990,166)
Closing balance on 30 June 2026	**1,540,464,730**	**502,930,923**	**(232,269,267)**	**1,811,126,386**

For the year ended 30 June 2025

Amount in BDT

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

Chief Financial Officer **Company Secretary** **Director** **Managing Director** **Chairman**

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co. Chartered Accountants

SHEPHERD INDUSTRIES PLC
Statement of Cash Flows
For the year ended 30 June 2026

	Notes	Amount in BDT	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
A. Cash Flows from Operating Activities			
Received from Customers and Others	32	1,356,512,652	2,465,168,794
Payment to Creditors, Suppliers, Employees and Others	33	(1,154,011,248)	(1,814,262,454)
Cash Inflow/(Outflow) from Operation		**202,501,405**	**650,906,340**
Income Tax Paid	34	(22,866,241)	(25,987,234)
Financial Expenses		(218,875,915)	(245,118,275)
Net cash used in Operating Activities	36	**(39,240,752)**	**379,800,831**
B. Cash Flows from Investing Activities			
Acquisition of Property, Plant and Equipment		(78,936)	(111,845)
Proceeds from Sale of Property, Plant & Equipment		73,550,000	-
Investment on FDR		-	36,275,712
Net cash used in Investing Activities		**73,471,064**	**36,163,867**
C. Cash Flow from Financing Activities			
Loan from Shareholders		105,107,201	-
Current a/c with Related Entity		(50,265,021)	(83,179,992)
Short/Long Term Loan Received/(Paid)-Net		(103,518,568)	(274,521,348)
Dividend Paid		(9,066,445)	(25,494,473)
Net cash used in by Financing Activities		**(57,742,833)**	**(383,195,813)**
D. Net Increase/(Decrease) in cash and Cash Equivalent		**(23,512,520)**	**32,768,885**
E. Cash & Cash Equivalent at beginning at the period		**43,094,256**	**10,259,300**
F. Unrealized Foreign Exchange Gain/(Loss)		**12,579**	**66,071**
G. Cash & Cash Equivalent at the end of the period		**19,594,315**	**43,094,256**
Net Operating Cash Flows Per Share (NOCFPS)	35	**(0.25)**	**2.47**

Chief Financial Officer **Company Secretary** **Director** **Managing Director** **Chairman**

Dated: Dhaka
28 October 2026

Anil Salam Idris & Co. Chartered Accountants

1.00 About the Company

1.01 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.

1.02 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.

2.00 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.

2.01 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.

2.02 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 2026;
- Statement of Profit or Loss and other Comprehensive Income for the year ended 30 June 2026;
- Statement of Change in Equity for the year ended 30 June 2026;
- Statement of Cash Flows for the year ended 30 June 2026; and
- Accounting Policies and explanatory notes to the Financial Statements for the year ended 30 June 2026.

Anil Salam Idris & Co. Chartered Accountants

2.03 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.

2.04 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.

2.05 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.

2.06 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.

2.07 Reporting Period

The financial statements covers twelve months from 01 July 2025 to 30 June 2026.

2.08 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.

2.09 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.

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2.10 Regulatory Compliance

The financial Statements have been prepared in compliance with the following laws and regulations:
The Companies Act, 1994
The Bangladesh Securities and Exchange Rules, 2023
The Bangladesh Securities and Exchange Commission Act, 1993.
The Income Tax Act, 2023
The Income Tax Rules, 2023
The Value Added Tax and Supplementary Duty Act, 2012
The Custom Act, 2023
Dhaka Stock Exchange Listing Regulation, 2015.

2.11 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
Financial Instruments : Recognition and Measurement	IAS 39	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 2026 at 05.00 p.m. to 06.30 p.m. has recommended No dividend, either cash or stock to the shareholder for the financial year ended 30 June 2026.

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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

ii) PPE has been revalued by Mridha and Associates an independent valuer.

iii) Revaluation surplus has been transferred to Revaluation Reserve and distribution of such surplus to the shareholders is restricted.

2.16 Depreciation of Tangible Fixed Assets

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

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

Assets	Rate (%)
Building - Factory	10%
Land & Land Development	0%
Plant & Machinery	10%
ETP	15%
Electric Equipment & Line Installation	10%
Fire Fighting Equipment	10%
Tools & Equipments	20%
Deep Tube well	10%
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%

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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 exits, 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;

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 previsions 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 - ৪এ-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.

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2.25 Borrowing Cost

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

2.26 Financial expenses

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

2.27 Statement of Cash Flows

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

2.28 Earnings Per Share (EPS)

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

Basic Earnings per share (Numerator /Denominator)
Earnings (Numerator)
*This represents earning for the period attributable to ordinary shareholders
No. of ordinary shares (Denominator)
This represents weighted average number of ordinary share outstanding during the year.

Diluted Earnings per share

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

2.29 Operating Segments

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

2.30 Provisions

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

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



2.31 Contingent Liabilities and Contingents Assets

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

The company has a contingent liability of Tk. 34,687,000 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 3,312,535 as bank guarantee margin.

2.32 Intangible Assets

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

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

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

An asset is a resource:

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

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

2.33 Financial Instrument

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

Financial assets:

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

Financial liability:

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

2.34 Related Party Disclosures

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

2.35 Investment Property

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



3.00 Risk exposure

3.01 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.

3.02 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.

3.03 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.

3.04 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.

3.05 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.

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3.06 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 BDT	
	30 June 2026	30 June 2025

4.00 Property, Plant & Equipment

A. Cost

Opening balance	2,620,871,000	2,620,759,155
Add: Addition during the Period	78,936	111,845
Less: Disposal made during the Period	(46,821,327)	-
	2,574,128,609	**2,620,871,000**

B. Accumulated Depreciation

Opening balance	1,128,937,331	1,060,846,285
Add: Addition during the Period	60,812,069	68,091,046
Less: Adjustments made during the period	(12,239,845)	-
Accumulated Depreciation	**1,177,509,555**	**1,128,937,331**
Written Down Value (A - B)	**1,396,619,054**	**1,491,933,669**

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

5.00 Inventories

Raw Materials	1,447,254,858	1,459,845,551
Dyes & Chemical	239,848,547	225,549,587
Work-in-Process	45,536,543	49,614,528
Finished Goods	86,125,487	95,888,919
Packing Materials	2,124,458	2,223,686
Stores & Spares	12,452,797	12,038,409
	1,833,342,690	**1,845,160,680**

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

6.00 Trade and other Receivables

Opening Balance	1,035,810,679	1,145,703,372
Sales	1,124,308,035	2,286,512,514
Proceeds Received during the year	(1,351,071,925)	(2,440,959,933)
	809,046,789	**991,255,953**
Foreign Exchange Gain/(Loss)	2,884,465	44,554,726
Accounts Receivable	**811,931,254**	**1,035,810,679**
Other Receivable	15,716,725	5,093,502
	827,647,979	**1,040,904,181**

A detailed schedule of Accounts and Other Receivables is given in **Annexure -C.**

Classification schedule as required by Schedule XI of Companies Act 1994 is as follows:

i) Accounts Receivable considered good in respect of which the company is fully secured	282,647,365	642,036,578
ii) Accounts Receivable considered good in respect of which the company holds no security other than the debtor's personal security	2,791,042	178,116
iii) Accounts Receivable considered doubtful or bad	-	-
iv) Accounts Receivable due by any director or other officer of the company	-	-
v) Accounts Receivable due by Common management	542,209,572	398,689,487
vi) The maximum amount of receivable due by any director or other officer of the company	-	-
	827,647,979	**1,040,904,181**

The aging of trade and other receivables is as follows:

Ageing Schedule	Accounts Receivable	Other Receivable	Total	Total
Within Three Months	323,037,284	3,425,645	326,462,929	277,954,862
Three to Six Months	140,022,767	2,885,873	142,908,640	504,087,162
More than Six Months	348,871,203	9,405,207	358,276,410	258,862,157
	811,931,254	**15,716,725**	**827,647,979**	**1,040,904,181**

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		Amount in BDT	
		30 June 2026	30 June 2025
7.00	**Advance, Deposits and Prepayments**		
	The Break-up of the Amount is given below:		
	Advances (Note -7.01)	73,946,209	62,164,094
	Deposits	42,663,618	65,603,391
		116,609,827	**127,767,485**
7.01	**Advances**		
	Advance Income Tax (Note -7.02)	66,132,515	53,754,453
	Other Advance	7,813,694	8,409,641
		73,946,209	**62,164,094**
7.02	**Advance Income Tax**		
	Opening Balance	53,754,453	32,161,994
	Addition during the year:	**12,378,062**	**21,592,459**
	TDS on Export	11,924,850	20,907,913
	AIT - Car	287,500	596,000
	TDS - FDR	-	32,338
	Advanced tax Office rent & others	165,712	56,208
	Less: Adjusted with provision	-	-
	Closing Balance	**66,132,515**	**53,754,453**

A detailed schedule of advance, deposit & prepayment is shown in **Annexure -D**.

8.00	**Current Accounts with Related Entity**		
	This has been arrived as under;		
	Party Wise break down given below:		
	Shepherd Jeans Limited	5,369,256	-
	Shepherd Textile (BD) Ltd	6,694,830	-
	Shepherd Fancy Yarn Limited	12,155,000	-
		24,219,086	-
9.00	**Cash and Cash Equivalents**		
	The Break-up of the Amount is given below:		
	Cash in Hand	411,859	268,583
	Cash at Banks (Note -9.01)	19,182,456	42,825,673
		19,594,315	**43,094,256**
9.01	**Cash at Bank**		
	Bank Name & Account Number		
	Eastern Bank CD # 1131060206101	119,549	4,275,384
	Eastern Bank Margin	291,395	608,153
	IFIC Bank CD # 1002-535257001	113,199	248,126
	IFIC Bank CD (ERQ) # 1002-535257071	101,892	107,018
	Southeast Bank DAD ($) # 15400000019	825,219	24,455,113
	Southeast Bank A/C # 0010-11100017685	541	1,231
	Southeast Bank A/C # 0010-11100017760	1,352	380,752
	Southeast Bank A/C # 0010-11100017816	3,639	4,329
	Southeast Bank A/C # 0010-11100017891	133,639	162,122
	SEBL Divident A/C-2025 # 001011100017991	110,669	-
	Southeast Bank FC # 15500000371	333,204	-
	National Bank A/C # 0043-33017514	318,308	319,378
	DBBL-CD A/C # 117-110-037216	45,151	4,508,637
	IFIC A/C # 0170231013001	115	115
	IFIC A/C # 0170330270001	3,389	4,424
	IFIC A/C # 1002-535257-836 (USD A/c)	459,258	456,765
	IFIC A/C # 0000-535257-837	13,380,929	6,620,922
	NBL FC A/C-0043-84004808 (USD A/c)	60,860	60,563
	Trust Bank CD A/C # 0023-0210018991	17,077	-
	Pubali Bank CD # 4465901009224	746,387	2,534
	Pubali Bank PLC # 0566901002222	4,110	-
	Southeast Bank CD # 111-17190	493,139	584,388
	Southeast Bank A/C # 0010-11100017718	1,550	2,240
	Southeast Bank # 0094	1,617,884	23,479
		19,182,456	**42,825,673**

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	Amount in BDT	
	30 June 2026	30 June 2025

10.00 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 BDT	
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	Cumulative Paid-up Capital
Subscription	01/08/00	60,600	-	60,600	606,000
Fresh Issue	01/07/02	7,939,400	-	7,939,400	79,394,000
Fresh Issue	12/11/11	857,400	-	857,400	8,574,000
Fresh Issue	01/04/15	10,262,000	-	10,262,000	102,620,000
Fresh Issue	14/02/16	85,086,586	-	85,086,586	850,865,860
IPO Issued	06/02/17	-	20,000,000	20,000,000	200,000,000
Bonus Issue	21/11/17	-	12,420,598	12,420,598	124,205,980
Bonus Issue	26/12/19	-	13,662,658	13,662,658	136,626,580
Bonus Issue	23/12/21		3,757,231	3,757,231	37,572,310
Total		**104,205,986**	**49,840,487**	**154,046,473**	**1,540,464,730**

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

Particulars	No of Share	Value per Share	Amount	% of Holding
Sponsors/Directors	69,303,902	10.00	693,039,020	44.99%
Foreign	3,797,990	10.00	37,979,900	2.47%
Institution	37,566,126	10.00	375,661,260	24.39%
General Public	43,378,455	10.00	433,784,550	28.16%
	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 23 February 2017 and 25 February 2017 respectively.

Pattern of Shareholding and No. of Shareholding as on 30 June 2026

Share Holding Range	Number of Share Holders	No. of Share	Percentage of Share Holding
Up to 499 Shares	1418	180,842	0.12%
500 to 5000 Shares	2698	5,608,518	3.64%
5001 to 10000 Shares	659	5,188,959	3.37%
10001 to 20000 Shares	435	6,595,605	4.28%
20001 to 30000 Shares	190	4,788,829	3.11%
30001 to 40000 Shares	85	3,030,454	1.97%
40001 to 50000 Shares	85	4,012,426	2.60%
50001 to 100000 Shares	128	9,083,090	5.90%
100001 to 1000000 Shares	84	16,494,258	10.71%
1000001 to Above Shares	16	99,063,492	64.31%
Total	**5798**	**154,046,473**	**100%**

Anil Salam Idris & Co. Chartered Accountants

	Amount in BDT	
	30 June 2026	30 June 2025

11.00 Revaluation Reserve

This has been arrived as under:

Opening Balance	505,955,361	509,315,847
Less: Depreciation on revaluation transferred to retained earnings	(3,558,162)	(3,953,513)
Add/(Less): Deferred Tax Income/(Expenses) during the period	533,724	593,027
	502,930,923	**505,955,361**

12.00 Retained Earnings

Opening balance	18,636,994	15,587,729
Less: Cash dividend	(7,474,257)	(7,474,257)
Add: Net profit/(loss) for the year/period	(246,990,166)	6,570,009
Add: Depreciation transferred from revaluation reserve	3,558,162	3,953,513
	(232,269,267)	**18,636,994**

13.00 Deferred Tax liabilities

Opening Balance	108,349,073	114,164,389
Add/(Less): Deferred Tax Expenses/(Income) recognized in Statement of Profit or Loss and other comprehensive income	(3,952,449)	(5,222,289)
Add/(Less): Deferred Tax Expenses/(Income) recognized directly in Statement of Changes in Equity	(533,724)	(593,027)
	103,862,900	**108,349,073**

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

14.00 Loan from Shareholders' | **128,252,062** | **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.

15.00 Current Accounts with Related Entity

This has been arrived as under;

Party Wise break down given below:

Shepherd Textile (BD) Ltd	-	23,797,816
Shepherd Jeans Ltd.	-	4,490,744
Taiwan Food & Processing Industries Ltd.	12,062,049	9,819,424
	12,062,049	**38,107,984**

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

16.00 Long Term Loan

This has been arrived as under:

Southeast Bank - Term Loan	1,068,638,383	-
	1,068,638,383	-
Less: Current portion	54,453,794	-
Non-Current portion	**1,013,184,589**	-

Anil Salam Idris & Co. Chartered Accountants

	Amount in BDT	
	30 June 2026	30 June 2025

Particulars	SBL
Nature:	Term loan
Purpose:	---
Tenure:	Ten year
Repayment:	From Export Proceed and own Sources
Rate of Interest:	14.50%~15.5%
Security:	Mortgage of 577.5 Decimals of land with factory premises, 673 decimals land with two pre-fabricated and three semi pacca building, measuring 86182 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.

17.00 Trade and Other Payables

This has been arrived as under:

Trade Payable	406,461,686	462,271,710
Other Payable	51,922,693	32,172,737
	458,384,379	**494,444,447**

Ageing Schedule	Trade Payable	Other Payable	Total	Total
Within Three Months	206,844,344	23,346,483	230,190,827	338,535,726
Three months to six months	51,810,316	434,294	52,244,610	92,446,647
More than six months	147,807,026	28,141,916	175,948,942	63,462,074
	406,461,686	**51,922,693**	**458,384,379**	**494,444,447**

18.00 Workers Profit Participation Fund

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

19.00 Short Term Bank Loan

This consist of the following:

Force Loan	IFIC Bank Limited	159,530,906	20,200,940
LDBP Loan	Eastern Bank Ltd	14,524,433	106,803,713
LDBP Loan	IFIC Bank Limited	15,575,000	118,846,300
LDBP Loan	Southeast Bank Limited	17,826,848	88,665,851
LDBP Loan	Trust Bank Limited	3,748,718	-
Term Loan	Southeast Bank Limited	-	699,921,497
Force Loan	Southeast Bank Limited	-	348,686,299
SOD - IFIC Bank	IFIC Bank Limited	51,790,933	51,666,977
SOD-Southeast Bank	Southeast Bank Limited	82,748,222	83,084,100
		345,745,060	**1,517,875,677**

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%~15.5%	6.00%~14.00%	7.14%~14.50%

Anil Salam Idris & Co. Chartered Accountants

		Amount in BDT	
		30 June 2026	30 June 2025
Security:	Mortgage of 577.5 Decimals of land with factory premises, 673 decimals land with two pre-fabricated and three semi pacca building, measuring 86182 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.

20.00 Dividend Payable

Opening Balance	10,384,563	28,404,778
Declared Cash Dividend for the year 2024-2025	7,474,257	7,474,257
Unclaimed Dividend Account	**17,858,820**	**35,879,035**
Cash Dividend Paid during the year	(6,222,873)	(20,658,845)
TDS Against Cash Divided paid during the year	(2,465,242)	(4,630,453)
Less: Unclaimed dividend Paid during the year	-	(39,313)
Unclaimed Dividend transfer to CMSF as per BSEC notification	(378,330)	(165,862)
Closing Balance	**8,792,375**	**10,384,563**

20.01 Unclaimed Dividend Account

Year	Number of Share Holders		
2023-24	366	927,195	-
2022-23	459	7,773,421	-
2021-22	344	-	378,330
Closing Balance		**8,700,616**	**378,330**

The details have been shown in Annexure-G.

20.02 Dividend Payable

Opening Balance	10,006,232	27,821,273
Declared Cash Dividend for the year	7,474,257	7,474,257
Less : Payment during the year:		
For the year 2024-2025	(6,198,195)	-
For the year 2023-2024	(24,678)	(5,241,445)
For the year 2022-2023	-	(15,417,400)
	11,257,616	**14,636,685**
Less: TDS Against Cash Divided paid during the year (23-24 & 24-25)	(2,465,242)	(4,630,453)
Less: Transferred to unclaimed dividend	(8,700,616)	-
Closing Balance	**91,758**	**10,006,232**

The details have been shown in Annexure-G.

21.00 Liabilities for Expenses and Provisions

This consist of the following;

Salary & Allowance-Payable		24,631,648	14,741,173
Tax Deduction at Source		32,393,433	28,069,864
Gas, Electric Bill & Internet Bill Payable		50,062,648	86,940,282
Audit & Professional Fees Payable		805,000	805,000
Employees CPF Payable		3,193,777	2,564,247
Provision for Employees' Gratuity Fund		85,967,330	84,289,128
Provision for Income Tax	(Note-21.01)	78,211,934	68,183,300
		275,265,770	**285,592,994**

21.01 Provision for Income Tax

Opening Balance	68,183,300	48,320,982
Add: Addition during the year/period	20,516,813	24,257,093
	88,700,113	**72,578,075**
Less: Paid during the year/Period	(10,488,179)	(4,394,775)
Less: Adjusted during the year/period	-	-
	78,211,934	**68,183,300**

Anil Salam Idris & Co. Chartered Accountants

			Amount in BDT	
			01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
22.00	**Revenue**			
	Export Sales		1,124,308,035	2,286,512,514
			1,124,308,035	**2,286,512,514**
23.00	**Cost of Sales**			
	This has been arrived as under:			
	Work in process (Opening)		49,614,528	15,975,605
	Add: Raw Material Consumed	Note-23.01	752,438,560	1,469,507,257
	Add: Factory Overhead	Note-23.02	349,078,169	521,428,787
	Less: Work in Process (Closing)		(45,536,543)	(49,614,528)
	Cost of Production		**1,105,594,714**	**1,957,297,121**
	Add: Finished Goods (Opening)		95,888,919	109,480,752
	Finished Goods Available for sale		**1,201,483,633**	**2,066,777,873**
	Less: Finished Goods (Closing)		(86,125,487)	(95,888,919)
	Cost of Sales		**1,115,358,146**	**1,970,888,954**
23.01	**Raw Material Consumed**			
	Opening Stock		**1,687,618,824**	**1,726,912,074**
	Raw Materials		1,459,845,551	1,473,700,731
	Dyes & Chemicals		225,549,587	249,923,135
	Packing Materials		2,223,686	3,288,208
	Add: Cost of Materials Purchased		**754,047,599**	**1,430,214,007**
	Raw materials		626,882,352	1,243,659,376
	Dyes & chemicals		113,610,746	151,526,761
	Packing materials		6,501,966	14,534,252
	Carrying inward		3,031,500	8,412,030
	Insurance		585,103	1,704,147
	Clearing & forwarding expenses		3,435,932	10,377,441
	Raw Materials available for Consumption		**2,441,666,423**	**3,157,126,081**
	Less : Closing Stock		**1,689,227,863**	**1,687,618,824**
	Raw Materials		1,447,254,858	1,459,845,551
	Dyes & Chemicals		239,848,547	225,549,587
	Packing Materials		2,124,458	2,223,686
	Raw Materials Consumed		**752,438,560**	**1,469,507,257**
23.02	**Factory Overheads**			
	This has been arrived as under:			
	Ansar Guard Expenses		-	38,300
	Conveyance		576,795	975,380
	Contribution to Gratuity Fund		7,328,231	9,771,198
	Contribution to Provident Fund		681,662	1,641,114
	Crockeries & Cutleries		19,980	990
	Depreciation		56,043,694	62,580,312
	Electricity Bill		8,736,393	14,601,482
	ETP Expenses		100,000	-
	Fire Fighting Expenses		129,856	66,920
	Forms, Stamps, Documents etc.		59,060	41,810
	Fuel, Oil & Lubricants		2,065,729	1,695,081
	Gas Bill		118,280,615	220,866,693
	Gas Bill-Factory Residence		49,049	79,755
	Hangs, Twisting & Winding Expenses		3,359,123	8,397,875
	Insurance-Fire		4,666,445	6,326,261
	Loading & Unloading Charge		170,423	102,970
	Medical Expenses		12,198	96,098
	Printing- Factory		164,880	687,906
	Rates & Taxes		843,775	885,001
	Repair & Maintenance of Building, Machineries etc.		10,557,495	16,251,984
	Stationeries		195,364	637,240
	Sundry Expenses		799,342	2,720,415
	Testing Charge		347,860	162,150
	Tiffin, Refreshment & Entertainment		438,186	510,336
	Uniform & Liveries		1,580	16,460
	Wages, Salaries & Allowances		133,370,226	172,149,392
	Washing & Cleaning Expenses		80,208	125,664
			349,078,169	**521,428,787**

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		Amount in BDT	
		01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
24.00 Foreign Currency Gain/(Loss)			
Realized Foreign Exchange Gain/(Loss)		(4,328,229)	13,993,596
Unrealized Foreign Exchange Gain/(Loss)		200,311	1,037,318
		(4,127,918)	**15,030,914**
25.00 Other Income			
This consist of the followings:			
Land and House Rent		15,729,469	15,374,319
Contribution to Employees Provident Fund Return back		39,284	8,795
Profit/(Loss) on Sale of Fixed Assets	(Note -25.01)	38,968,518	-
Sundry Income		295,197	3,586,764
		55,032,468	**18,969,878**
25.01 Profit/(Loss) on Sale of Fixed Assets			
Sales Value of PPE		73,550,000	-
Less: WDV of PPE		(34,581,482)	-
		38,968,518	**-**
26.00 Selling and Distribution Expenses			
This consist of the followings;			
Salary and Allowances		10,116,560	11,046,645
Travelling & Conveyance		1,393,244	369,458
Mobile Bill		58,953	69,806
Sales discount		63,175	-
Contribution to Gratuity Fund		1,321,045	1,740,606
Contribution to Provident Fund		214,763	425,264
		13,167,740	**13,651,779**
27.00 Administrative Expenses			
This has been arrived as under:			
Advertising Expenses		220,759	254,896
Audit Fees		805,000	805,000
AGM/EGM Expenses		356,073	400,419
Professional Fees		546,826	643,487
Automobile Expenses		4,366,816	6,266,577
Contribution to Gratuity Fund		2,265,766	2,791,481
Contribution to Provident Fund		234,869	365,334
Depreciation-Administrative		4,768,375	5,510,734
Electricity Bill		324,895	390,844
Employees' Group Insurance		-	1,177,812
Forms, Stamps, Documents etc.		1,000,170	1,188,379
Gas Bill		5,794	9,577
Generator Expenses		-	15,713
Insurance-Motor		-	31,170
Internet Expenses		830,073	617,411
Licence & Renewal Fees		2,721,750	3,108,451
Director's Remuneration		4,425,550	4,392,000
Office Maintenance Expenses		725,975	917,586
Papers & Periodicals		6,060	7,390
Postage & Courier		8,166	25,305
Printing & Photocopy		202,975	174,539
Salary & Allowances		30,435,009	28,545,764
Stationeries		61,472	132,731
Sundry Expenses		2,519,362	4,493,040
Telephone & Mobile Expenses		237,733	308,594
Tiffin, Refreshment & Entertainment		830,916	868,874
Travelling & Conveyance		301,056	412,100
Water Bill		35,146	114,036
		58,236,586	**63,969,244**

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			Amount in BDT	
			01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
28.00	**Financial Expenses**			
	This consist of the followings;			
	Bank Charges & Commission		2,049,529	3,997,896
	Bank Charges on Proceeds Realization		5,031,397	5,231,798
	Interest on Short Term Loan		74,042,907	235,888,581
	Interest on Long Term Loan		137,752,082	-
			218,875,915	**245,118,275**
29.00	**Income Tax Expenses**			
	Current tax	(Note-29.01)	20,516,813	24,257,093
			20,516,813	**24,257,093**
29.01	**Current Tax**			
	a) Income tax on business income:			
	Profit before tax		(230,425,802)	25,604,813
	Add: Accounting depreciation		60,812,069	68,091,046
	Add: Contribution to Employees' Gratuity Fund		10,915,042	14,303,285
	Less: Tax depreciation		(34,269,300)	(37,973,241)
	Less: Payment to Employees' Gratuity Fund		(9,236,840)	(5,380,997)
	Less: Unrealized foreign exchange gain/loss		(200,311)	(1,037,318)
	Less: Other income		(55,032,468)	(18,969,878)
	Taxable business income		**(257,437,610)**	**44,637,710**
	Tax rate		**15%**	**15%**
	Income tax on business income		-	**6,695,657**
	Income tax on business income:	**a (i)**	-	**6,695,657**
	Minimum Tax			
	Turnover		1,124,308,035	2,286,512,514
	Minimum Tax on turnover & other income	**a (ii)**	**7,495,387**	**15,243,417**
	Deducted Tax at source on	**a (iii)**	**11,924,850**	**20,907,913**
	Higher One	**a (iii)**	**11,924,850**	**20,907,913**
	b) Income tax on other income:			
	Other income		52,701,943	16,745,898
	Income tax on other income	**b (i)**	**8,591,963**	**3,349,180**
	Deducted Tax at others source	**b (ii)**	**453,212**	**684,546**
	Higher One	**b (i)**	**8,591,963**	**3,349,180**
	c) Excess/(short) income tax expenses paid with return for the assessment year 2025-2026		-	-
	Total current tax for the year (a+b+c)		**20,516,813**	**24,257,093**
30.00	**Basic & Diluted Earning Per share**			
	Net profit after tax attributable to ordinary shareholders of the company		(246,990,166)	6,570,009
	Weighted average number of share		154,046,473	154,046,473
	Earnings Per Share (Basic)		**(1.60)**	**0.04**

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

Disclosure

During the reporting year, the company experienced a decrease in revenue by Tk. 116.22 crore compared to the previous year. In addition, the higher cost of sales and continued high finance costs adversely affected the company's profitability. As a result, Earnings Per Share (EPS) decreased by Tk. 1.64 compared to the previous year, from Tk. 0.04 to Tk. (1.60).

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	Amount in BDT	
	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025

31.00 Net Assets Value per Share

Net asset value per share has been calculated as under:

Total Assets	**4,218,032,951**	**4,548,860,271**
Less: Outside liability	**(2,406,906,565)**	**(2,483,803,186)**
Non-Current Liability	(1,118,047,489)	(108,349,073)
Current Liability	(1,288,859,076)	(2,375,454,113)
Net Asset Value	**1,811,126,386**	**2,065,057,085**
Shares outstanding at the end on the year	**154,046,473**	**154,046,473**
Net Asset Value per share	**11.76**	**13.41**

Disclosure

Net Asset Value (NAV) per share decreased by Tk. 1.65 compared to the previous year. The decline in NAV per share was mainly due to negative retained earnings, indicating a loss during the reporting period, combined with reduced cash balances.

32.00 Cash received from Customers & Others

Revenue during the year	1,124,308,035	2,286,512,514
Adjustment for Foreign Exchange Gain/(Loss) for Trade Receivable	2,884,465	44,554,726
Opening Accounts & Other Receivable	1,040,904,181	1,156,035,857
Closing Accounts & Other Receivable	(827,647,979)	(1,040,904,181)
Other Income	55,032,468	18,969,878
Less: Profit on sale of PPE	(38,968,518)	-
	1,356,512,652	**2,465,168,794**

33.00 Payment to Creditors, Suppliers, Employees and Others

Cost of goods Sold	(1,115,358,146)	(1,970,888,954)
Selling & Distribution Expenses	(13,167,740)	(13,651,779)
Administrative Expenses	(58,236,586)	(63,969,244)
Adjustment for Depreciation	60,812,069	68,091,046
(Increase)/Decrease in Inventory	11,817,990	16,742,945
(Increase)/Decrease Advance Deposits	23,535,720	(37,561,277)
Increase/(Decrease) in Trade and Other Payables	(36,060,068)	161,074,724
Increase/(Decrease) in Liabilities for Expenses	(20,355,858)	55,145,713
Adjustment for Foreign Exchange Gain / (Loss) for Trade Payable & Bank and Bank Loan	(6,998,629)	(29,245,628)
	(1,154,011,248)	**(1,814,262,454)**

34.00 Income Tax Paid

Opening Advance Income Tax	53,754,453	32,161,994
Closing Advance Income Tax	(66,132,515)	(53,754,453)
Closing Income Tax Provision	78,211,934	68,183,300
Opening Income Tax Provision	(68,183,300)	(48,320,982)
Current Tax during the period	(20,516,813)	(24,257,093)
	(22,866,241)	**(25,987,234)**

35.00 Net Operating Cash Flow per Share (NOCFPS)

Net cash from operating actives	**(39,240,752)**	**379,800,831**
Number of shares outstanding	**154,046,473**	**154,046,473**
NOCFPS	**(0.25)**	**2.47**

Disclosure

During the reporting period, the company's Net Operating Cash Flow per Share (NOCFPS) decreased by Tk. 2.72 compared to the previous period, mainly due to lower cash collections from customers, payments to creditors, suppliers and employees, continued high finance costs, and other operating factors. For details, please refer to Notes 32 and 33.



	Amount in BDT	
	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025

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

Net Profit/(Loss) before tax	(230,425,803)	25,604,813
Opening Accounts & Other Receivable	1,040,904,181	1,156,035,857
Closing Accounts & Other Receivable	(827,647,979)	(1,040,904,181)
Adjustment for Profit on sale of PPE	(38,968,518)	-
Adjustment for Depreciation	60,812,069	68,091,046
Adjustment for Foreign Exchange Gain / (Loss) and Bank Loan	26,334	344,255
Workers Profit Participation Fund (WPPF)	-	1,280,241
(Increase)/Decrease in Inventory	11,817,990	16,742,945
(Increase)/Decrease Advance Deposits & Prepayments excluding Advance	23,535,720	(37,561,277)
Increase/(Decrease) in Trade and Other Payables	(36,060,068)	161,074,724
Increase/(Decrease) in Liabilities for Expenses	(20,355,858)	55,145,713
Income Tax Paid	(22,866,241)	(25,987,234)
Foreign Currency gain loss arising for cash and cash equivalents	(12,579)	(66,071)
	(39,240,752)	**379,800,831**

37.00 Additional disclosure

Revenue

During the reporting year the Company's revenue decreased by Tk. 116.22 crore, primarily due to a global decline in demand for export products, reduced order prices from international buyers, adverse currency fluctuations, and shipment delays resulting from global economic slowdown and geopolitical instability.

NET Assets Value Per Share (NAVPS)

Net Asset Value (NAV) per share decreased by Tk. 1.65 compared to the previous year. The decline in NAV per share was mainly due to negative retained earnings, indicating a loss during the reporting period, combined with reduced cash balances.

Earnings Per Share

During the reporting year, the company experienced a decrease in revenue by Tk. 116.22 crore compared to the previous year. In addition, the higher cost of sales and continued high finance costs adversely affected the company's profitability. As a result, Earnings Per Share (EPS) decreased by Tk. 1.64 compared to the previous year, from Tk. 0.04 to Tk. (1.60).

Net Operating Cash Flows Per Share (NOCFPS)

During the reporting period, the company's Net Operating Cash Flow per Share (NOCFPS) decreased by Tk. 2.72 compared to the previous period, mainly due to lower cash collections from customers, payments to creditors, suppliers and employees, continued high finance costs, and other operating factors. For details, please refer to Notes 32 and 33.

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

38.01 Commission, Brokerage or Discount against sales:

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

38.02 Related party disclosures

The Company has entered into transactions with other entities that fall within the definition of related party as contained in IAS-24 "Related Party Disclosures" The Company opines that terms of related transaction do not significantly differ from those that could have been obtained from third parties. Total transactions of the significant related parties for the period ended 30 June 2026 are as follows:

Name of Related Party	Common Management	Opening Balance as on 01 July 2025 Dr./(Cr.)	Transaction during the Period Dr./(Cr.)	Closing Balance as on 30 June 2026 Dr./(Cr.)
Shepherd Textile (BD.) Limited	Office & Land Rent	115,735	1,478,412	1,594,147
Taiwan Food & Processing Ind. Ltd.	Office & Land Rent	86,954	634,209	721,163
Shepherd Fancy Yarn Ltd	Office & Land Rent	3,100,425	1,001,052	4,101,477
Shepherd Jeans Ltd.	Office & Land Rent	24,156	6,484,740	6,508,896
Taiwan Food & Processing Ind. Ltd.	Received as Loan	(9,819,424)	(2,242,625)	(12,062,049)
Shepherd Textile (BD.) Limited	Payment as Loan	(23,797,816)	30,492,646	6,694,830
Shepherd Jeans Ltd.	Payment as Loan	(4,490,744)	9,860,000	5,369,256
Shepherd Fancy Yarn Ltd	Payment as Loan	-	12,155,000	12,155,000
Shepherd Jeans Ltd.	Trading	215,037,750	1,055,400	216,093,150

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	Amount in BDT	
	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025

Name of Related Party	Common Management	Opening Balance as on 01 July 2025 Dr./(Cr.)	Transaction during the Period Dr./(Cr.)	Closing Balance as on 30 June 2026 Dr./(Cr.)
Shepherd Textile (BD.) Limited	Trading	178,736,351	134,454,388	313,190,739
Ever Priority Ltd.	Loan from Shareholder's	(18,786,859)	-	(18,786,859)
Chen Che Seng	-do-	(6,597)	-	(6,597)
Eternal Flame Int'l Co. Inc.	-do-	(4,351,405)	-	(4,351,405)
Chung Wen Kuei	-do-	-	(105,107,201)	(105,107,201)

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.

Particulars	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
(a) Managerial Remuneration paid or payable during the period to the directors, including managing directors, a managing agent or manager	4,425,550	4,392,000
(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	898,746	853,120
(iii) Payments from a provident funds, in excess of own subscription and interest thereon	437,376	731,204
(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	22,605,386	20,750,147
(b) Post-employee benefits	1,336,122	1,584,324
(c) Other long term benefits	-	-
(d) termination benefits and	-	-
(e) share- based payment	-	-
Total:	**23,941,508**	**22,334,472**

38.03 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 (2025-2026)	80,000 Lbs/Day	14,460 Lbs/Day	18.08%
Different Count of Yarn Dyeing (2024-2025)	80,000 Lbs/Day	29,719 Lbs/Day	37.15%

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Amount in BDT	
01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025

38.04 Value of Import at CIF basis:

During the period from 01 July 2025 to 30 June 2026 total value of import in respect of raw yarn, dyes & chemical, spare parts and machineries stands at equivalent 5.72 Millions USD on CIF basis. Details are given below:

Particulars	Amount in BDT	
Raw Yarn	617,779,244	1,227,652,870
Dyes & Chemicals	81,679,504	67,544,261
Total:	**699,458,748**	**1,295,197,131**

38.05 Percentage of Materials consumed to the total Consumption

Material consumed

	30 June 2026		30 June 2025	
	Amount in BDT	Percentage (%)	Amount in BDT	Percentage (%)
Raw Materials	639,473,045	85.79%	1,257,514,556	86.78%
Dyes & Chemicals	99,311,786	13.32%	175,900,309	12.14%
Packing Materials	6,601,194	0.89%	15,598,774	1.08%
	745,386,025	**100%**	**1,449,013,639**	**100%**

38.06 Payment in foreign currency:

	30 June 2026	30 June 2025
	Amount in USD	Amount in USD
Raw Yarn	5,187,294	9,974,721
Dyes & Chemicals	313,920	802,705
Machineries, Tools & Equipments	-	-

38.07 Export Sales on FOB Basis

	30 June 2026	30 June 2025
	Amount in USD	Amount in USD
Export	**$ 9,191,395.85**	**$ 18,967,685.24**

39.00 Number of Employees

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

Number of permanent staff	217
Number of permanent workers	265
Number of temporary staff/worker	-
Total:	**482**

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Annexure-A

SHEPHERD INDUSTRIES PLC
Schedule of Property, Plant & Equipment
as on 30 June 2026

Amount in BDT

Particulars	Cost				Depreciation					Written Down Value as on 30 June 2026
	Opening Balance as on 01 July 2025	Addition	Disposal/ Adjustment	Closing Balance as on 30 June 2026	Rate (%)	Opening Balance as on 01 July 2025	Charged during the year	Disposal/ Adjustment	Closing Balance as on 30 June 2026	
	1	2	3	4=(1+2-3)	5	6	7=(4-6)×5	8	9=(6+7-8	10=4-9
Building - Factory	324,157,667	-	-	324,157,667	10%	190,738,604	13,341,906	-	204,080,510	120,077,157
Land & Land Development	326,010,495	-	32,894,630	293,115,865	0%	-	-	-	-	293,115,865
Plant & Machinery	931,266,145	-	-	931,266,145	10%	587,387,589	34,387,856	-	621,775,445	309,490,700
ETP	73,844,334	-	-	73,844,334	15%	62,876,225	1,645,216	-	64,521,441	9,322,893
Electric Equipment & Line Installation	49,085,706	1,150	-	49,086,856	10%	35,293,031	1,379,363	-	36,672,394	12,414,462
Fire Fighting Equipment	1,893,594	-	-	1,893,594	10%	1,348,265	54,532	-	1,402,797	490,797
Tools & Equipments	31,727,666	-	-	31,727,666	20%	24,440,454	1,457,442	-	25,897,896	5,829,770
Gas Line Installation	8,368,053	-	-	8,368,053	10%	6,175,887	219,217	-	6,395,104	1,972,949
Building - Head Office	89,296,316	-	-	89,296,316	5%	39,930,051	2,468,313	-	42,398,364	46,897,952
Office Equipment	18,465,695	2,350	-	18,468,045	10%	12,931,003	553,508	-	13,484,511	4,983,534
Air Conditioner & Electric Appliance	5,466,970	-	-	5,466,970	10%	2,851,521	261,545	-	3,113,066	2,353,904
Lift - Head Office, Uttara	2,085,948	-	-	2,085,948	10%	1,515,740	57,021	-	1,572,761	513,187
Furniture & Fixture	7,081,606	30,436	-	7,112,042	10%	4,617,778	249,246	-	4,867,024	2,245,018
Office Decoration	2,921,378	-	-	2,921,378	10%	2,107,456	81,392	-	2,188,848	732,530
Car & Vehicles	38,790,723	-	13,926,697	24,864,026	15%	30,395,389	1,006,272	12,239,845	19,161,816	5,702,210
Telephone Equipments	3,977,960	45,000	-	4,022,960	10%	3,085,129	91,078	-	3,176,207	846,753
Sub Total	**1,914,440,256**	**78,936**	**46,821,327**	**1,867,697,865**		**1,005,694,122**	**57,253,907**	**12,239,845**	**1,050,708,184**	**816,989,681**
REVALUATION PART										
Land & land Development	547,605,914	-	-	547,605,914	-	-	-	-	-	547,605,914
Building	158,824,830	-	-	158,824,830	10%	123,243,209	3,558,162	-	126,801,371	32,023,459
Sub Total	**706,430,744**	**-**	**-**	**706,430,744**		**123,243,209**	**3,558,162**	**-**	**126,801,371**	**579,629,373**
Total as on 30.06.2026	**2,620,871,000**	**78,936**	**46,821,327**	**2,574,128,609**		**1,128,937,331**	**60,812,069**	**12,239,845**	**1,177,509,555**	**1,396,619,054**
Total as on 30.06.2025	**2,620,759,155**	**111,845**	**-**	**2,620,871,000**		**1,060,846,285**	**68,091,046**	**-**	**1,128,937,331**	**1,491,933,669**

Factory Overhead Exp	56,043,694
Administrative Exp	4,768,375

Anil Salam Idris & Co. Chartered Accountants

Annexure-A

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

Amount in BDT

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

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

Anil Salam Idris & Co. Chartered Accountants

Annexure-B

SHEPHERD INDUSTRIES PLC
Schedule of Closing Inventory
As on 30 June 2026

Name of Items	30 June 2026			30 June 2025		
	Qty in Lbs/Kg	Average Rate	Total Tk	Qty in Lbs/Kg	Average Rate	Total Tk
A) RAW MATERIALS:						
Raw Yarn	7,090,319	204.12	1,447,254,858	7,345,977	198.73	1,459,845,551
B) DYES & CHEMICALS:						
Dyes	37,635	3,119.96	117,419,758	23,395	1,346.78	31,507,895
Chemicals	141,178	867.19	122,428,789	238,966	812.01	194,041,692
	178,813	1,341.34	**239,848,547**	**262,361**	859.69	**225,549,587**
C) Work in Process:	249,770	182.31	45,536,543	261,869	189.46	49,614,528
D) Finished Goods:						
Dyed Yarn	309,465	278.30	86,125,487	347,408	276.01	95,888,919
E) Packing Materials			2,124,458			2,223,686
F) Store & Spares			12,452,797			12,038,409
Grand total (A+B+C+D+E+F):			**1,833,342,690**			**1,845,160,680**

Anil Salam Idris & Co. Chartered Accountants

Annexure-C

SHEPHERD INDUSTRIES PLC
Schedule of Accounts & Other Receivables
as on 30 June 2026

Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
A. Trade Receivable			
1	Ananta Casual Wear Ltd	-	1,463,333
2	Anjuman Garments	-	13,790,668
3	A Plus Sweater Ltd	-	7,354,621
4	Aurum Sweater Ltd	-	4,330,737
5	Best Wool Sweaters Ltd	-	19,184,395
6	Bhuyan Warm Tex Ltd.	2,958,351	4,288,591
7	Body Fashion (PVT) Ltd	-	661,525
8	Corus Knit Composite Ltd	3,097,171	19,220,897
9	Dewan Fashion Wears	115,510,490	-
10	Diamond Sweater Ltd	1,947,787	-
11	Dibbo Fashion Ltd	-	336,921
12	GARMENTS MANUFACTURING	4,578,558	12,061,931
13	Garnish Sweaters Ltd	743,427	1,790,657
14	Giant Star Fashion Ltd	-	543,707
15	Green Arrow Sweater Ltd.	9,095,507	26,223,737
16	Hi-Tech Apparels Ltd	-	2,014,680
17	Iris Fashions Ltd	12,624,680	3,779,391
18	Jabe Apparels Ltd	2,860,501	2,846,530
19	Jaks Sweater Ltd	7,952,351	8,472,591
20	Jams Sweater Ltd	-	5,608,830
21	J.L Fashions Ltd	-	530,565
22	Jovian Sweater Ltd.	-	8,946,377
23	LARIZ FASHION LTD.	-	9,903,528
24	Lusine Fashion Ltd.	-	23,256,638
25	Masihata Sweater Ltd	2,082,308	1,722,307
26	Mastercham Ltd.	9,613,135	-
27	Matrix Sweater	-	15,038,107
28	Meditex Industries Ltd	-	6,166,071
29	Meditex Knitwear Ltd	3,632,429	6,179,738
30	Meek Sweater Ltd	2,740,107	2,800,411
31	Moms Touch Sweater Garden Ltd	-	528,120
32	MR Sweater Ltd	-	2,709,488
33	Nexus Sweater	935,822	31,097,772
34	Oasis Fashions Ltd	-	2,554,047
35	Ocean Sweater Ltd	-	10,010,551
36	Odessa Fashions Limited	571,867	632,644
37	Pakiza Knit Composite Ltd.	6,592,414	-
38	Pandora Sweater Ltd	11,703,674	-
39	Perfect Sweater Ltd	322,481	10,392,075
40	Pioneer Knitwear (BD) Ltd	29,021,577	55,578,359
41	Posmi Sweater Ltd	1,048,863	-
42	Pretty Sweater Ltd	1,077,530	4,954,964
43	Probridhi Apparels Ltd	-	1,251,027

Anil Salam Idris & Co. Chartered Accountants

Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
44	Raozan Sweater Ltd.	1,107,247	14,509,211
45	Reefan Sweater Cottage	2,100,612	2,090,353
46	RGR Sweater Ltd	25,657,802	36,313,436
47	Riverside Sweater Ltd	730,958	-
48	Shepherd Jeans Ltd	216,093,150	215,037,750
49	Shepherd Textile (BD) Ltd	313,190,739	178,736,351
50	Sinha Knit Ind. Ltd	150,491	2,921,286
51	South East Textile Ltd.	6,134,253	110,661,819
52	Southern Clothing Ltd.	1,174,434	5,604,276
53	Space Sweater Ltd	-	2,244,137
54	SRP Sweater Ltd.	-	18,408,038
55	Styllent Knit Ltd	-	47,531,411
56	SULTAN APPARELS LTD.	312,702	-
57	Sung Kwang Apparels	-	4,772,518
58	SYNERGY FASHIONS LTD	-	673,903
59	Target Fine Knit Industries Ltd.	489,471	11,121,706
60	Target Fine Wear industries Ltd	-	23,952,809
61	Top Tex Ltd	-	1,470,991
62	TRICOT FASHION LTD.	5,172,968	-
63	Turag Garments	-	1,018,917
64	Ultimate Fashion Ltd	2,358,720	2,347,200
65	YK Knit Wear Ltd	6,546,677	13,225,726
66	Zon Ron Sweater Ltd.	-	14,942,312
Total Trade Receivable		**811,931,254**	**1,035,810,679**
Less: Provision for Doubtful Debts		-	-
Total Receivable Considered as Good		**811,931,254**	**1,035,810,679**
B. Other Receivable			
1	Office Rent Receivable- Faster Worldwide Logistics	227,248	227,248
2	Office Rent Receivable- Fency	4,101,477	3,100,425
3	Office Rent Receivable- Hyacinth Fabrics	-	-
4	Office Rent Receivable- John Won Chemical Ind. Ltd	160,598	200,925
5	Office Rent Receivable- Kaiqi International (BD) Ltd.	62,406	74,487
6	Office Rent Receivable- Liming (BD) Ltd	43,857	299,407
7	Office Rent Receivable- Shepherd Jeans Ltd.	6,484,740	-
8	Office Rent Receivable- STBL	1,284,525	-
9	Office Rent Receivable- Taiwan Food & Processing	610,053	-
10	Office Rent Receivable -Chenda Eco -Tech (BD) Ltd.	362,365	-
11	Tax Receivable Chenda Eco -Tech (BD) Limited	40,265	-
12	Tax Receivable - Faster Worldwide Logistics	15,456	15,456
13	Tax Receivable- John Won Chemical Ind. Ltd	31,553	17,625
14	Tax Receivable- Kaiqi International (BD) Co	18,120	6,039
15	Tax Receivable- Liming (BD) Ltd	149,070	131,785
16	Tax Receivable- Noize Jeans	26,910	26,910
17	Tax Receivable- Shepherd Jeans Ltd.	24,156	24,156
18	Tax Receivable- STBL	309,621	115,734
19	Tax Receivable- Taiwan Food	111,110	86,954
20	M/s Sikder & Sone	50,000	50,000
21	Utilities Receivable	1,603,195	716,351
Total Other Receivable		**15,716,725**	**5,093,502**
Grand Total (A+B)"		**827,647,979**	**1,040,904,181**



Annexure-D

SHEPHERD INDUSTRIES PLC

Schedule of Advance, Deposit & Prepayments

As on 30 June 2026

Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
A)	**ADVANCES:**		
1	Advance Tax Paid	66,132,515	53,754,453
2	Abdullah Al Harun Eusuf (DGM)	350,440	-
3	Abdul Motaleb Suman	7,000	-
4	Aminul Islam	10,000	10,000
5	Liakot Hossain	5,171	5,171
6	Md. Anwar Hossain	114,000	114,000
7	Md. Ferddows Rabbani	10,000	10,000
8	Md. Golam Mainuddin	68,750	143,750
9	Md Maruf Bin wali	55,726	-
10	Moklasur Rahman	300,000	300,000
11	Md Saifur Rahman	6,992	21,663
12	Md. Salman	48,000	-
13	Mohammad Rashel Miah	-	15,000
14	Motaleb Hossain	5,000	5,000
15	Shirajul Islam	40,202	40,202
16	Sultan Mahamud Sarkar	262,488	25,000
17	Electromch Automation Service Ltd	247,270	247,270
18	Ishraq Autos	300,000	-
19	Israil Talukder	109,744	109,744
20	ABS Colour & Wind	6,409	-
21	Alu Bazar Traders	68,350	71,163
22	Auto Tech	86,250	-
23	BT Water Technology	40,834	-
24	Easy Soft	818,000	200,000
25	Everway Chemicals (BD) Ltd	98,400	-
26	Handex	55,500	-
27	ISN Printing & Packaging	1,620	-
28	Joy Enterprise	41,765	-
29	Mark Trade International	3,636,170	-
30	Knowlage Sharing Consultancy	1,000,000	1,000,000
31	Maisha Tyre & Battery	8,430	-
32	Nazia Books & Stationery	1,641	1,641
33	Pre-Paid Insurance	-	4,580,495
34	RR Imperial Electricals Ltd	9,542	9,542
35	Zoje Bangladesh	-	1,500,000
	Sub Total:	**73,946,209**	**62,164,094**
B)	**DEPOSITS:**		
1	Anser and VDP	185,532	185,532
2	Bank Guarantee Margin	3,312,535	3,191,889
3	L/C Margin- Southeast	16,980,736	18,235,490
4	L/C Margin- IFIC	4,879,335	26,685,000
5	PDB (Bhaluka)	1,043,500	1,043,500
6	RAK Security and Services (Pvt) Ltd.	30,000	30,000
7	Security Deposit- CDBL	500,000	500,000
8	Security Deposit- DESCO	144,000	144,000
9	Titas Gas T&D Co. Ltd.	15,587,980	15,587,980
	Sub Total:	**42,663,618**	**65,603,391**
	Grand Total:	**116,609,827**	**127,767,485**

Anil Salam Idris & Co. Chartered Accountants

Annexure-E

SHEPHERD INDUSTRIES PLC
Calculation of Deferred Tax
For the year ended 30 June 2026

Particulars	Amount in BDT	
	01 July 2025 to 30 June 2026	01 July 2024 to 30 June 2025
A. D.Tax (income) / expenses recognized in profit and loss and other comprehensive income:		
Cost:		
Carrying amount:		
Property , Plant and Equipment	523,873,816	582,735,639
Intangible Assets	-	-
Provision for Doubtful Debt	-	-
Provision for gratuity	(85,967,330)	(84,289,128)
	437,906,486	498,446,511
Tax base:		
Property , Plant and Equipment	325,116,125	359,306,444
Intangible Assets	400	445
Provision for Doubtful Debt	-	-
Provision for gratuity		-
	325,116,525	359,306,889
Taxable /(Deductible) temporary difference	**112,789,961**	**139,139,622**
Income Tax rate	15.00%	15.00%
Deferred Tax Liabilities/(Assets) at the end of the year/period	**16,918,494**	**20,870,943**
Closing Deferred Tax Liabilities/(Assets)	16,918,494	20,870,943
Opening Deferred Tax Liabilities/(Assets)	(20,870,943)	(26,093,232)
D.Tax (income) / expenses recognized in profit and loss and other comprehensive income	**(3,952,449)**	**(5,222,289)**
B. D.Tax (income) / expenses recognized in Revaluation Reserve:		
Revaluation:		
Carrying Amount:		
Land and Land Development	547,605,914	547,605,914
Building	32,023,459	35,581,621
	579,629,373	583,187,535
Tax base:		
Land and Land Development	-	-
Building	-	-
	-	-
Taxable /(Deductible) temporary difference	**579,629,373**	**583,187,535**
Tax rate	15.00%	15.00%
Deferred tax liability end of the year/period	**86,944,406**	**87,478,130**
Closing Deferred Tax Liabilities/(Assets)	86,944,406	87,478,130
Opening Deferred Tax Liabilities/(Assets)	87,478,130	88,071,157
D.Tax (income) / expenses recognized in Revaluation Reserve:	**(533,724)**	**(593,027)**
C. Total Deferred tax liability at end of the year/period as shown in the Statement of Financial Position (A+B)	**103,862,900**	**108,349,073**

Anil Salam Idris & Co. Chartered Accountants

Annexure-F

SHEPHERD INDUSTRIES PLC

Schedule of Trade & Other Payables

As on 30 June 2026

Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
A: Accounts Payables for Trade			
1	Al-Razi Chemical Complex Ltd (Import)	-	1,101,350
2	Akij Textile Mills Ltd	5,898,107	-
3	AMJ Singapore PTE Ltd	-	14,037,166
4	Bandhab Tex Ltd.	-	7,041,600
5	Ben Tech Chemicals Co. Ltd.	-	1,449,965
6	Chin Hung Fabred Ltd.	-	32,457,375
7	Cheng Chih Transcend Enterprise Corporation	8,690,769	-
8	CRC Textile Mills Ltd	969,250	-
9	Crimson Tex Ltd	19,577,655	-
10	Crown Wool Wear Ltd.	1,418,918	1,411,987
11	Devika Fibres PVT. Ltd	4,033,079	-
12	Gimatex Industries Pvt Ltd.	-	5,581,243
13	Grospinz Fabz Ltd	7,245,250	11,880,287
14	GUANGZHOU BEWIN CHEMICAL	-	1,949,887
15	Hwa Tai Industries Co. Ltd.	44,587,793	-
16	Jiangsu GTIG ESEN Co. Ltd	30,328,696	11,836,734
17	K. U. Yarn Pvt. Ltd	731,940	-
18	Khan Enterprise (Import)	8,517,785	26,575,850
19	Le Merite Exports Ltd.	-	29,619,729
20	Matam Multi Fibre Mills Ltd.	13,590,405	-
21	M B Assocites	-	2,132,295
22	Modern Poly Industries Limited	8,132,670	-
23	Mosharaf Composite Textile Mills Ltd	25,243,772	-
24	Multazim Textile Mills Limited	3,132,675	-
25	Nahar Spinning Mills Ltd.	-	33,275,359
26	Nippon Kayaku (Thailand) Co., Ltd	3,283,781	-
27	Niva Exports LLP	8,689,525	-
28	N.R Spinning Mills Ltd	81,968,100	-
29	Panama Composite Textile Mills Ltd	10,106,870	-
30	Pashupati Cotyarn LLP	-	22,656,348
31	PT. Elegant Textiles Industry	29,240,554	-
32	PT Hanil Indonesia Ltd.	-	24,889,205
33	PT Sunrise Bumi Textiles	-	14,135,836
34	Queen South Textile Mills Ltd.	1,597,050	11,736,000
35	Samuda Chemicals	-	1,387,538
36	SBS Textile Mills Ltd	23,819,761	-
37	Sharvay Agronics LLP	7,719,439	-
38	Shohag Pur Textile Mills Ltd	13,502,443	-
39	Sonar Madina Spinning Mills Ltd	13,660,894	-
40	Speed Colour Ltd.	-	1,890,000
41	Square Textile Vantures Private Ltd.	-	14,360,942
42	Sri Salasar Balajigro Tech (Pvt) Ltd.	-	40,219,075
43	Tara Spinning Mills Ltd	1,893,733	-
44	Tex-Tech Corporation	-	6,037,500
45	Thermax Colour Cotton Ltd	1,225,409	-
46	Tridung Transport Joint Stock Company	-	22,325,217
47	VAM Enterprise	-	13,874,240
49	Xiaohui Vinhphuc Textile Co., Ltd	-	62,821,830
50	Zhejiang Fengge New Material Shares Co Ltd.	-	12,481,630
51	Bismillah Engineering Workshop	428,540	400,040
52	Bismillah Paper Cone & Tube	1,916,127	2,498,899

Anil Salam Idris & Co. Chartered Accountants

Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
53	Chittagong Stock Exchange Ltd.	-	540,000
54	Continental Spinning Mills Ltd	-	34,875
55	Dhaka Stock Exchange Ltd.	-	600,000
56	Dysin International Ltd	3,158,559	8,046,509
57	Everfirst Technology Ltd.	5,675,243	5,026,999
58	Everway Yarn Dyeing Ltd	4,591,866	1,697,280
59	FKL Spinning Ltd	1,031,100	-
60	G Q Industries Ltd.	180,546	1,554,668
61	Hong Lian Industries Ltd.	-	10,542
62	Khan Enterprise	-	5,483,589
63	Liming (Bangladesh) Ltd	120,000	120,000
64	Lucy Enterprise	1,455	1,455
65	Marzas Traders	-	510,625
66	M/S Anis Traders	111,720	111,720
67	M/S Jafar Traders	2,282,852	2,340,886
68	M/S. Sands Trade House	3,514,000	-
69	Nabila Enterprise	10,725	30,675
70	Nafiz Enterprise	917,500	-
71	Quality Trade International	515,000	-
72	Setu Enterprise Ltd	406,252	1,291,197
73	Shepherd Fancy	381,082	381,082
74	SJM Enterprise	492,500	492,500
75	Unique Cement Industries Limited.	189,766	189,766
76	United Chemical	1,110,521	1,110,521
77	Victori Bangla	620,009	620,009
78	Vision Tex Cp.	-	11,685
Sub Total		**406,461,686**	**462,271,710**
B: Accounts Payables for others		-	-
1	786 Technology	-	16,000
2	ABS Colour & Wind	-	37,066
3	Active Enrironmental Techonology	-	31,160
4	Akter Corporation	73,359	101,177
4	Alpha Capital Management Ltd	50,000	-
5	AL Madina Foil	17,100	-
5	Al- Noor Secientific Co.	14,831	14,831
6	Artistic Properties Ltd	5,700,000	5,700,000
6	Alo Bitan	49,567	49,567
7	Amber IT Limited	3,000	3,000
7	Amin Trade & Engineering	134,520	119,700
8	Angel International	5,634	-
8	Apollo High General Trading	585,960	326,040
9	Asia Yarn Twisting	481,403	2,055,713
9	Auto Electrics	33,060	33,060
10	Auto Tech	-	1,150
10	Bagerhat International	-	24,938
11	Banglalink Digital Communications Ltd	12,893	24,088
11	Bangla Trac Ltd.	110,486	110,486
12	Bashundhara Paper Mills Ltd.	59,850	59,850
12	Bengal Scale	-	71,250
13	Bhaluka Paper House	-	9,351
13	Bhuiyan Sewing	85,700	85,700
14	Bismillah Enterprise	10,450	7,022
14	Bureau Veritas Consumer Products Services	11,346	-
15	Central Depository Bangladesh Limited (CDBL)	95,400	95,400
15	Chenda Eco -Tech (BD) Limited	100,000	-
16	Codeware Ltd.	5,646	5,646
16	Crystal Trading	80,790	80,790
17	Dexterous Engineering	-	132,114

Anis Salam Idris & Co. Chartered Accountants

Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
17	Eastern Motors Ltd	5,828	5,828
18	Enayet Carbon Brush Manufacturing	538,852	538,852
18	Euro Vigil (PVT) Ltd	144,879	385,552
19	Evershine Enterprise	725,000	725,000
19	Fashion Tex	161,052	161,052
20	Forever Bless Enterprise Co. Ltd.	-	111,022
20	GCL Assessment Services Ltd	18,500	-
21	Glass Work	-	19,430
21	Global Brand Private Limited	22,700	-
22	Hi Speed Energy (BD) Ltd	110,874	132,214
22	Insurance Payable Employees	800,000	1,200,000
23	I.R. Rubber Industries	18,126	18,126
23	ISN Printing & Packaging	-	89,200
24	ITS Labtest Bangladesh Ltd	79,605	-
24	IT Vista	21,688	21,688
25	Janani Automobles	5,828	5,828
25	Janata Hardware Store	37,830	37,830
26	Joy Enterprise	-	461,338
26	Kaiqi International (BD) Co. Ltd.	161,052	161,052
27	K.S. Enterprise (C&F)	169,967	2,494
27	Legal Professional	370,400	370,400
28	Live IT	-	21,000
28	Lube House	15,684	15,684
29	Lubricant Asia Ltd	-	138,673
29	Maa Bearing & Machineries	-	39,091
30	Maan Bangladesh Ltd.	-	6,900
30	Mahfel Huq & Co.	18,000	18,000
31	Maisha Tyre & Battery	-	8,512
31	Mark Trade International	-	637,680
32	M. B. Associates	267,900	218,025
32	Md. Mijuddin	920	190,640
33	Milnars Pumps Ltd.	810	810
33	M/S. Al-Amin Traders	42,500	42,500
34	M/s Alam Store	4,365	4,365
34	M/S Aman Hardware Store	19,986	62,618
35	M/S Israfil Engineering Workshop	-	31,920
36	M/S Lin Shu Huei	4,630,516	1,141,766
36	M/S Maa Colour House	51,752	51,752
37	M/S Osman Engineering Workshop	40,600	49,600
38	M/S Reed Consultancy	31,304	31,304
38	M/S Rahe Modina Enterprise	3,010,000	-
39	M/s S.N. Enterprise	3,766,745	3,766,745
39	MT Corporation	38,646	-
40	Navana CNG Ltd	6,026	6,026
40	Nayan Automobiles	-	12,052
42	New Star Communication	-	36,100
43	Octopass Scientific Co.	36,451	36,451
43	Others Company	85,580	85,580
44	Overseas Markteting Corporation (Pvt) Ltd.	555	555
44	Power World Engineering	12,464	56,696
45	Prime Gas Services	500,000	500,000
45	Prisma Technologies Ltd	17,529	17,529
46	Property Development Ltd.	57,760	60,800
47	Puma Technology Ltd	147,170	447,170
47	Quality Auto Service Center	236,226	114,707
48	Raz Enterprise	8,500,000	-
48	Rowshan Bearing House	37,830	198,773
49	RSS THREAD & ACCESSORIES	300,000	-



Sl.	Particulars	Amount in BDT	
		30 June 2026	30 June 2025
49	Rubasi Trading Ltd	-	136,965
50	Saddam Engineering Workshop	39,970	39,970
50	SA-Sign Ad	12,096	12,096
51	Satcom IT Limited	129,618	-
51	Sharif Bearing & Machineries	139,978	218,424
52	Shehab Enterprise	12,500,000	3,000,000
52	S.K Trims & Industries Ltd	1,036,996	-
53	SM Color BD	1,535,160	1,535,160
53	SQ Wire & Cables Co. Ltd	41,878	-
54	S S Lubricants	484,463	484,463
54	Standard Calibration Service Private Ltd	16,187	-
55	Star Step Media	3,800	-
55	S. T Enterprise	498,750	898,750
56	Suad Hamja Logistics	-	286,000
56	Taaaha Trading	255,847	255,847
57	Tanzit Twiest	398,601	562,997
58	The National Carrier	1,688,928	1,752,228
59	The Pure Bangla Logistics Ltd	-	179,232
59	T M Thread	29,925	-
60	Trade Tech	-	51,015
60	Triple "S" Yarn Winding	-	55,559
61	Uttara Kallan Samaty	-	3,000
61	Vai Mending Work	-	534,482
62	Vision Logistics Services	-	108,000
62	Wako International	120,001	366,520
Sub Total		**51,922,693**	**32,172,737**
Grand Total (A+B)		**458,384,379**	**494,444,447**



Annexure-G

SHEPHERD INDUSTRIES PLC

Dividend Payable Account- 2022-23

As on 30 June 2026

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
1	2300001	1603870061222231	LIN WEN YU	1,176,519.40
2	2300002	1603870061222258	CHANG SHU LING	274,204.35
3	2300003	1603870061222266	HUANG CHENG FEI	3.50
4	2300004	1603870061222314	TSENG YA FEN	648,611.25
5	2300005	1603870061222322	YANG BO CHEN	3.50
6	2300006	1603870061222330	LI HSING CHIEH	3.50
7	2300007	1603870061222349	YIN SHIH WEN	3.50
8	2300008	1603870061222357	KAO CHUN CHE	555,569.00
9	2300009	1603870061222365	CHANG SHIH LIN	303,091.60
10	2300010	1603870061222373	LEE HUEI CHUN	340,896.85
11	2300011	1603870061222381	CHEN CHEN YEN	1,152,461.70
12	2300012	1603870061233720	LIU LIANG CHING	124,486.25
13	2300013	1603870061233747	KAO CHI FU	118,387.50
14	2300014	1603870061233755	LIANG XIAO PING	545,427.90
15	2300015	1603870061233763	YAO JIAN ZHONG	7.70
16	2300016	1603870061233811	CHEN XIAO YUAN	4.50
17	2300017	1603870063393234	LIU HSIEH MING	73,011.15
18	2300018	1603870063393341	CHEN LING	195,166.30
19	2300019	1605550061237919	SHEN MING HSIUNG	242.55
20	2300020	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	568.65
21	2300021	1201570017267885	SANJIT KUMAR SAHA	348.50
22	2300022	1201580037443541	MD.AZIM MOLLA	263.50
23	2300023	1201900044913709	DR. MAHFUZ ARA BEGUM	605.63
24	2300024	1201980036600511	BINA RANI SAHA	4.68
25	2300025	1202030038551636	MST. NASIMA HOSSAIN	1,785.85
26	2300026	1202350042866420	LUBNA ISLAM	0.43
27	2300027	1202950045513037	SEKANDAR ALI	263.50
28	2300028	1202950045513045	MOHAMMAD SALIM	263.50
29	2300029	1203040040289929	HIMADRI GHOSE	43.78
30	2300030	1203140045951601	SHAHANA BEGUM	201.88
31	2300031	1203150043712531	MEHERUN NESSA	69.70
32	2300032	1203150049182186	REPON	60.78
33	2300033	1203150049185543	JASHIM HOSSAIN JOY	56.53
34	2300034	1203150049185586	JASHIM HOSSAIN JOY	58.65
35	2300035	1203150049259487	ABU SAYED	95.63
36	2300036	1203520020784336	FERDUSUR RAHMAN	340.00
37	2300037	1203750019879025	MRS PARUL AKTER PANNA	126.23
38	2300038	1203880046455116	MD. MOKTER HOSSAIN	205.70
39	2300039	1205670040740796	MD. ALIUL ISLAM	1,487.50
40	2300040	1203570035238281	MUHAMMAD RAQIBUL ISLAM	11.48
41	2300041	1204490075170241	HOSSAIN TAMJID IMAM MIM	247.50
42	2300042	1202400021709945	MD JAHANGIR ALAM	1,350.00
43	2300043	1202420038830274	BILLAL HOSSAIN	4.68
44	2300044	1203220062601121	MD MASUDUR RAHMAN	184.03
45	2300045	1201840062607624	MD MAHFUZ	457.30
46	2300046	1201580008967980	MATIUR RAHMAN	212.50
47	2300047	1201900015162628	HUMAYUN KABIR	114.33
48	2300048	1202010031074740	SETARA BEGUM	263.50
49	2300049	1203150027012649	FATEMA AKTER	62.90
50	2300050	1203150030417761	MEHERUN NESSA	62.90
51	2300051	1203150043712491	MD ARIFUZZAMAN	71.83
52	2300052	1203150043712507	MD ARIFUZZAMAN	71.83
53	2300053	1203150043712523	FATEMA AKTER	69.70
54	2300054	1203150043712541	RESHMA AKTHER	69.70
55	2300055	1203150043712558	RESHMA AKTHER	69.70
56	2300056	1203150043712590	KHUSHI AKTER	65.03
57	2300057	1203150043712606	KHUSHI AKTER	69.70

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
58	2300058	1203150043712614	ALIZA	65.03
59	2300059	1203150043712622	ALIZA	73.95
60	2300060	1203150049294269	SHAWKAT HOSSAIN	17.43
61	2300061	1203150049333320	SHAWKAT HOSSAIN	25.93
62	2300062	1203150051436375	NAHIDA AKTER	25.93
63	2300063	1203150051436407	NAHIDA AKTER	108.80
64	2300064	1202760008586480	SHARIF UDDIN AHMED	425.00
65	2300065	1202370016554561	ROSEMERY SULTANA	623.25
66	2300066	1203140007367599	ABDUL MANNAN	45.48
67	2300067	1202150051381094	ABEDA SULTANA	221.85
68	2300068	1204140045531356	M A MANNAN	1,197.65
69	2300069	1202220000241151	MRS ZAKIA SULTANA	637.50
70	2300070	1202610003233191	MOHD ZAHID HOSSAIN	6.80
71	2300071	1202720073906963	MD RUBEL FAKIR	4.25
72	2300072	1203800037393694	MD SHAMEEM AHSAN	297.50
73	2300073	1201940061020575	MD JUEL KHAN	16.58
74	2300074	1202550028087611	MD JAHIRUL ISLAM	403.75
75	2300075	1201640023248631	MOHAMMED ANISUR RAHMAN	850.00
76	2300076	1201540030948028	MD FARDAUS	73.95
77	2300077	1203830020530524	TANVIR HOSSAIN	90.10
78	2300078	1203000060111614	MD EMAMUL HOQUE	2.13
79	2300079	1203000060111772	MST FATEMA BEGUM	1.28
80	2300080	1203000042529713	MD MASIUR RAHMAN BHUIYAN	527.00
81	2300081	1203000053277000	MD ALAMGIR HOSSAIN	25.93
82	2300082	1203060017434349	MD AL MAMUN	10,324.10
83	2300083	1203060017434373	MD AL MAMUN	3,702.60
84	2300084	1605570048520871	BANCO FIN & INV LTD I232	2,635.00
85	2300085	1203150059690753	MD NAZRUL ISLAM	17.43
86	2300086	1203150059690796	MR MD NAZRUL ISLAM	17.43
87	2300087	1202370017879396	DEWAN MD ZONAYED MORSHED	900.00
88	2300088	1204310035193867	MD KHURRAM AZAD	827.48
89	2300089	1204680039052221	MD IBRAHIM	203.58
90	2300090	1204680039065354	MD YUNUS MIAH	249.90
91	2300091	1201940016550743	MD SHAHEEN IQBAL	507.15
92	2300092	1202980012809931	RUBABA RAHMAN	774.78
93	2300093	1203790016017277	SANGRAM KUMAR MOHAJAN	2,989.03
94	2300094	1203110039648421	MIR MOHIUDDIN	340.00
95	2300095	1203110039648462	MIR MOHIUDDIN	143.65
96	2300096	1203110039648510	MIR AFTAB UDDIN	306.43
97	2300097	1202800029626393	TUSHAR AHMED	44.20
98	2300098	1203110045298350	SHOBASH CHANDRA DEV	2,975.00
99	2300099	1203550033576353	MD ABDUL MUNAYEM	2,125.00
100	2300100	1201590024744583	MD MOHI UDDIN	4.68
101	2300101	1201980029228976	SHAHINA AKHTER	263.50
102	2300102	1204050020682218	MD DELWAR HOSSAIN	254.58
103	2300103	1201960073532954	REHANA AKTER PRAMI	278.38
104	2300104	1301030044632922	SHEIKH MIZANUR RAHMAN	95.63
105	2300105	1203040017363301	ANWARA ANU	263.50
106	2300106	1201730065257019	MD ABDUL AZIZ	72.25
107	2300107	1203180025634434	DR SIRAJEE SHAFIQUL ISLAM	2,125.00
108	2300108	1204240028037605	MOHAMMAD NURUL AMIN	263.50
109	2300109	1203150046647481	MD AL IMRAN	62.90
110	2300110	1203150046647498	MD AL IMRAN	62.90
111	2300111	1201900040503536	MD NESARUDDIN	15.73
112	2300112	1204970059060411	ROJINA AKTER	892.50
113	2300113	1204970059060669	HARUNUR RASHID	892.50
114	2300114	1204970059060685	MD JAMAL UDDIN	892.50
115	2300115	1204970059060693	NASRIN AKTER	892.50
116	2300116	1204970059067976	HARUNUR RASHID	892.50
117	2300117	1204970059067984	MD JAMAL UDDIN	892.50
118	2300118	1204970059067992	NASRIN AKTER	892.50
119	2300119	1204970059071842	ROJINA AKTER	892.50
120	2300120	1204970059374194	MANSUR ISLAM ASIF	892.50

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
121	2300121	1204970059374201	MUJIBUR RAHAMAN	892.50
122	2300122	1204970059374475	MUJIBUR RAHAMAN	862.75
123	2300123	1204970059573973	MANSUR ISLAM ASIF	892.50
124	2300124	1204970063362120	MD BADIUL ALAM	892.50
125	2300125	1204970063363901	MD BODIUL ALAM	892.50
126	2300126	1203680044630056	AFIA SULTANA	96.48
127	2300127	1203970034368871	KAMAL HOSSAIN	98.18
128	2300128	1201820034974722	RATAN CHANDRA BARMAN	10.20
129	2300129	1202180017675960	MR MD MOSTAFA SHOAIVE REZA	0.43
130	2300130	1601880033977098	MD ROWSHAN ALI	263.50
131	2300131	1203150029141164	ZAKIA BEGUM	9.35
132	2300132	1202060072171026	FAISAL TAHER	31,875.00
133	2300133	1201730050338170	MARJANA	425.00
134	2300134	1201730036306706	ISHFAQ HOSSAIN CHOWDHURY	85.00
135	2300135	1202370024912009	HALIMA KHATUN	263.50
136	2300136	1204230045218063	AVIJIT KUMAR BISWAS	435.63
137	2300137	1605570048525518	BANCO FIN & INV LTD I150	1,572.50
138	2300138	1202370037685662	MD AMZAD HOSSAIN MOLLA	263.50
139	2300139	1203550015465234	NASIMA KHANAM	319.18
140	2300140	1203500056297953	TASLIMA BEGUM	237.15
141	2300141	1203020009648435	MISS JAMILA AKTER PINU	263.50
142	2300142	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	52.70
143	2300143	1201700006393440	MD ABDUR RAHMAN MASTER	425.00
144	2300144	1203210013143608	RANU BEGUM	246.50
145	2300145	1201960072451263	MD MOHIUDDIN	157.25
146	2300146	1203040035136428	MD RUHUL AMIN	435.63
147	2300147	1204970043272644	NAZMIN SULTANA	510.00
148	2300148	1201890050588249	MD AKTARRUZZAMAN	1.28
149	2300149	1204760049477498	MOS KHADIJA AKTHER SHIULY	209.10
150	2300150	1202410016490294	MOHD ALAM SARDER	0.85
151	2300151	1201950055177530	B M SHAHINUR ISLAM	7,225.00
152	2300152	1202950048919564	MD RASEL	1,700.00
153	2300153	1202410026391724	A JALIL	226.53
154	2300154	1203150049259495	MD MOSHIUR RAHMAN	56.53
155	2300155	1203150049290592	MD MOSHIUR RAHMAN	17.43
156	2300156	1203150049293320	MD ROBIUL ALAM	17.43
157	2300157	1203150049293371	MD ROBIUL ALAM	165.33
158	2300158	1204570008104842	MD MOZAFFAR HOSSAIN	263.50
159	2300159	1605570048524026	BANCO FIN & INV LTD I172	871.25
160	2300160	1605570048525098	BANCO FIN & INV LTD I153	170.00
161	2300161	1201580049745645	MD PALASH HOSSAIN SARKAR	622.63
162	2300162	1201950019115218	MD SAIFUDDIN AHMED	263.50
163	2300163	1203970025042928	MAKBUL HOSSAIN	486.20
164	2300164	1204090007769378	MD ABUL KALAM AZAD	43.35
165	2300165	1204070032858900	SHAHEEN AKTER	263.50
166	2300166	1202180056323254	BIPASHA SAMAD	775.63
167	2300167	1201700062176234	JAHANGIR ALAM	253.73
168	2300168	1204140056904628	FAZLIMA KHATUN	887.40
169	2300169	1203550064403011	ABDUL QUAYUM	43.35
170	2300170	1204090039518731	MOHAMMAD FAISAL AHMED	7,650.00
171	2300171	1203670051221361	PROBEER CHANDRA BARAL	632.40
172	2300172	1203620047052468	JBCML N0009	0.43
173	2300173	1204970068078455	MD AYUB ALI	170.00
174	2300174	1203570058782508	SALMA TABASSUM	425.00
175	2300175	1203570058782516	SALAM TABASSUM	425.00
176	2300176	1203570058782524	MST NAZNIN NAHAR	425.00
177	2300177	1203570058815413	MST NAZNIN NAHAR	425.00
178	2300178	1601880034594591	MOHD MOMINUR RAHMAN	263.50
179	2300179	1206090010443761	MD MUSTAFIZUR RAHMAN	435.63
180	2300180	1201730071007803	MAJADA RAHMAN	332.35
181	2300181	1202950008175101	MITHUN KHAN	2,108.43
182	2300182	1201640027597720	MD TARIQUR RAHMAN	711.88
183	2300183	1201960018239560	MD KAMRUL AHASAN	435.63

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
184	2300184	1201890058546633	ASMA AKTER	850.00
185	2300185	1203330015822891	MD ABU TAHER	279.00
186	2300186	1203180022067028	MD AZMAT ALI	239.28
187	2300187	1203140020230531	MD FARUK HOSSAIN	76.08
188	2300188	1204870037327715	MD GOLAM KIBRIA	263.50
189	2300189	1202400052930102	MD MORTOZA KAMAL	108.80
190	2300190	1202490018534189	TASLIMA CHOWDHURY	191.68
191	2300191	1201580016535064	ABDUL MOTIN SHAHID	45.90
192	2300192	1201580030998645	RUBINA BINTA MOTIN	280.93
193	2300193	1203110066452122	SAMIR ROY	892.50
194	2300194	1201580007540367	HASINA ABEDIN	131.75
195	2300195	1201580072286972	SYEDA NURUNNAHER BEGUM	263.50
196	2300196	1201580072287412	SYEDA NURUNNAHER BEGUM	65.88
197	2300197	1201900017176552	MD NURUJJAMAN ISLAM	2,125.00
198	2300198	1202420004133454	MD WALIULLAH	0.45
199	2300199	1204480017885625	ROKEYA BEGUM	287.30
200	2300200	1204140017310864	NURJAHAN AKTAR	585.00
201	2300201	1204140017311090	NURJAHAN AKTAR	540.00
202	2300202	1201560010906333	MS NURUNNAHAR	191.25
203	2300203	1201560013121802	MD SAIFUL ISLAM	637.50
204	2300204	1201730023832688	SIKDER MOHAMMAD ALI	10,134.90
205	2300205	1201560056949421	MD SARAWAR HOSSAIN KHAN	2,250.00
206	2300206	1203150046647455	MD ZAKIR HOSSAIN	62.90
207	2300207	1203150046647471	MD ZAKIR HOSSAIN	62.90
208	2300208	1202250014870041	MD HASANAT	263.50
209	2300209	1201580001556518	MR A K M JASHIM UDDIN AHMED	10.63
210	2300210	1204570044576348	SAROWAR ALAM	263.50
211	2300211	1203180014066224	KAZI EKRAMUL HOQUE	92.25
212	2300212	1201820075815005	MD GOLZER HOSSAIN BHUIYAN	1,912.50
213	2300213	1202420040272368	SYED IQBAL HOSSAIN	3,400.00
214	2300214	1204490052140911	SHAHJAHAN	425.00
215	2300215	1203390037120569	M A BASHER	43.35
216	2300216	1301030005739637	ROWSHAN ARA BEGUM	1,976.25
217	2300217	1202350005048634	MRS HALIMA AKTER	0.43
218	2300218	1206420076024699	MD SAJJAT HOSSAIN	450.00
219	2300219	1203670040570525	DR DWIJENDRA SAHA	239.28
220	2300220	1203920026389361	MD MOJIBUR RAHMAN	217.60
221	2300221	1201850009702317	ABDUL LATIF CHOWDHURY	408.00
222	2300222	1201470018789466	MD ABDUL HAMID	425.00
223	2300223	1201700006928840	NILUFA BEGUM	425.00
224	2300224	1201700007967606	MORSHEDA BEGUM	425.00
225	2300225	1202950009720446	MD ABDUL KADER	189.13
226	2300226	1202840025525205	ROKEYA BEGUM	263.50
227	2300227	1202930008439441	MD MIZANUR RAHMAN	47.60
228	2300228	1203270045343489	RAMANANDA BARAI	263.50
229	2300229	1204970043463341	MD ARIF HOSSAIN	1,913.35
230	2300230	1201580001557365	MD ABUL HOSSAIN	263.50
231	2300231	1201840012967003	MD OMAR FAROQUE	550.80
232	2300232	1601880034663430	SHAYMAL BARMAN	2,306.25
233	2300233	1601880028828381	MD HABIBUR RAHMAN	435.63
234	2300234	1201630021023864	BIZ POINTS LTD	410.00
235	2300235	1202020035034243	MR SANATON SARKER	279.00
236	2300236	1204230019346982	SUBIR SAHA	217.60
237	2300237	1203140018401353	MD AHSANOUL HABIB SHADI	3,833.50
238	2300238	1203140058515481	MD RAFIQUR RAHMAN	212.50
239	2300239	1201580006848247	MD JASHIM UDDIN	263.50
240	2300240	1203590032010874	PRODIP KUMAR PAUL	637.50
241	2300241	1203550018161570	BIDYUT KANTI TALUKDER	52.70
242	2300242	1202090027408311	ALI ASHRAF	1,054.00
243	2300243	1202090029824027	ABDUL MOTALEK	0.85
244	2300244	1202090034718802	MD KHALEQUUZZAMAN RANA	1,806.25
245	2300245	1202420040604154	MR ANWARRUZZAMAN	24.23
246	2300246	1201510036030362	MOHAMMAD ABRAR KAISAR	467.50

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
247	2300247	1202840028281280	HAJI ABUL KASHEM MAZUMDER	127.50
248	2300248	1201850008616855	TARAWATH FATHEMA CHOWDHURY	340.00
249	2300249	1201850011040791	NISATH NAJIB CHOWDHURY	340.00
250	2300250	1301660040703046	FARUQUE AHMED CHOWDHURY	871.25
251	2300251	1202430039383053	GOPAL CHANDRA BAIRAGI	1,912.50
252	2300252	1203040022167535	MD MONIR HOSSEN	478.98
253	2300253	1202350042866412	MD SAFIQUL ISLAM	4.25
254	2300254	1605410058860773	PLFSIL I A M2360	0.43
255	2300255	1201700061152489	TAHMINA ISLAM PONNY	425.00
256	2300256	1201700053673280	MD MAHBUBUL ALAM	0.43
257	2300257	1201890037078442	AMRITA KARMAKAR	8.50
258	2300258	1201700020894099	MD JAHANGIR MALIK	435.63
259	2300259	1205880075448496	MD BASIR UDDIN	425.00
260	2300260	1201580074814539	RAHUL BHATTACHARJEE	170.00
261	2300261	1202060022899079	MD SALIM RANA	299.20
262	2300262	1204030047410961	MUHAMMAD SHARIF ULLAH	900.45
263	2300263	1202840043428966	POLY ZAMAN	81.45
264	2300264	1201700003092177	BISWAJIT SIKDER	0.85
265	2300265	1201580004065103	MASUDUL KABIR	36.00
266	2300266	1203330042702963	KAMRUN NAHER	51.00
267	2300267	1202410028583778	MD NURUL ALAM CHOWDHURY	252.03
268	2300268	1205720006077071	MRS KAMRUN NAHAR ZIA	1.28
269	2300269	1205200043538552	MUSTAKIM MIJEE	4,356.25
270	2300270	1201850012415224	MAHFUJUR REZA CHOWDHURY	340.00
271	2300271	1201850060008195	MUZIBUR REZA CHOWDHURY	340.00
272	2300272	1203550045270630	AWHA ABSAR CHOWDHURY	470.05
273	2300273	1203550046123652	SHABOK CHOWDHURY	446.25
274	2300274	1203550046123660	SHABOK CHOWDHURY	459.00
275	2300275	1203550051319544	KAYSAR CHOWDHURY	459.00
276	2300276	1203550058186215	AHSANUR RASUL CHOWDHURY	459.00
277	2300277	1203550058186231	AHSANUR RASUL CHOWDHURY	459.00
278	2300278	1202140021332940	MD AMJAD HOSSAIN KHAN SOHEL	27.45
279	2300279	1202610040350269	BIPLOB HOSSAIN BABU	0.43
280	2300280	1605550059566811	RAYHAN HAYAT SARWER	80,750.00
281	2300281	1202030017628510	M ANISUR RAHAMAN RAJIB	5.40
282	2300282	1204460010049277	MASUDUR RAHMAN	69.70
283	2300283	1204460026423271	MOHAMMAD ALI KHAN	256.70
284	2300284	1202020008235751	MD ABDUR RASHID	270.00
285	2300285	1203110062851505	MOHAMMED ZILLUR RAHMAN	3,690.00
286	2300286	1605550055441002	MOHAMMED ZILLUR RAHMAN	11,636.10
287	2300287	1201900037876062	REBEKA SULTANA	263.50
288	2300288	1202350001262899	SYED ZAHIRUL HAQUE	25.20
289	2300289	1203680000099381	MAMUNUR RASHED SHAHIN	850.00
290	2300290	1204490037026313	MOHAMMAD MAYEEN UDDIN	3,485.00
291	2300291	1203080067747768	FARUK HOSSAIN	361.25
292	2300292	1202400022395254	ROKEYA AKTER	425.00
293	2300293	1202930027311942	SHAH ALAM	191.25
294	2300294	1601880059766711	SHAHINA BEGUM	21.25
295	2300295	1202640009420678	MD RAFIQUL ISLAM	78.63
296	2300296	1205590021635910	MD MUSTAYEN BILLAH	4.25
297	2300297	1605070033940897	ANTARA SAHA	871.25
298	2300298	1203630024383805	MR ATIKUL ISLAM BHUYAN	14.88
299	2300299	1203330058545374	SUVASHIS CHAKRABORTY	2.55
300	2300300	1202140025777936	MD KAMRUZZAMAN BAKUL	850.00
301	2300301	1204090030046789	NOOR JAHAN BEGUM	637.50
302	2300302	1205670019403204	MD FORHAD IBRAHIM	1,317.50
303	2300303	1201700008056547	S K MESBAH UDDIN AHMED	425.00
304	2300304	1203100066060680	ZINNATUL MOHAL	425.00
305	2300305	1202020055401211	BHAGABATI GHOSH	850.00
306	2300306	1204090060564105	MOHAMMAD ABUL KALAM	57.38
307	2300307	1201850010245988	SHAJIDA BEGUM CHOWDHURY	488.75
308	2300308	1201850019707776	SHABEEN SADIKA	340.00
309	2300309	1201850019707792	SHABEEN SADIKA	340.00

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
310	2300310	1203550045955104	ASHRAFUL ALAM CHOWDHURY	223.55
311	2300311	1203680058996080	PARVIN AKTER	2,250.00
312	2300312	1203590051190536	MD JAHID MOLLA	1,700.00
313	2300313	1201850010245996	SABIHA CHOWDHURY	340.00
314	2300314	1201850010965910	MAHJABIN CHOWDHURY	488.75
315	2300315	1201850012415341	HUMAYRA RASHID CHOWDHURY	340.00
316	2300316	1201850012797399	HUMAYUN RASHID CHOWDHURY	340.00
317	2300317	1201850014161415	HELAL AHMED CHOWDHURY	340.00
318	2300318	1201850014161423	JAKIR HUSSAIN	340.00
319	2300319	1201850014161431	IFFATH ARA CHOWDHURY	340.00
320	2300320	1201850014161441	SALMA CHOWDHURY	340.00
321	2300321	1201850015379188	SUAIM HAMID CHOWDHURY	340.00
322	2300322	1301660056396513	AMIYA CHANDA	3,049.38
323	2300323	1201580040233114	KH A MONTAKIM	249.05
324	2300324	1203610033219202	MAMUN IQBAL KHAN	35.70
325	2300325	1201590049451983	SALIM RAZA	5.10
326	2300326	1203520037669690	MRS LEENA HASNAN	1,581.00
327	2300327	1201730062250806	RANADEV MITRA	680.00
328	2300328	1204760072757121	MD ABDUL HOQUE	807.50
329	2300329	1202590002074632	MD ABDUL HANNAN MASUM	52.70
330	2300330	1201590006536844	MD YOUNUS	2.55
331	2300331	1203550073267289	MST JASNA BEGUM	68.00
332	2300332	1204040030404073	SK SHAMIM AHMED	25.08
333	2300333	1202120012307993	MD SOLAYMAN	1.28
334	2300334	1204240000699349	MR MD ABDUR RAHMAN	865.73
335	2300335	1201580035086281	MD SHAHIDUL ISLAM	387.60
336	2300336	1202630020117618	SERAJUL ISLAM	263.50
337	2300337	1201830072224565	MD SIFATUR RAHMAN	47.60
338	2300338	1204760039036472	SHAKILA AKTHER	255.00
339	2300339	1203550046123687	TOWSIF CHOWDHURY	459.00
340	2300340	1204310045142966	MD SHABOJ	1,275.00
341	2300341	1202450053902920	ESRAT JAHAN ESHITA	217.60
342	2300342	1202650070356541	MD ESTIAQUE HOSSAIN	3,937.50
343	2300343	1201580024481877	SUBARAN MAZUMDER	263.50
344	2300344	1203810037835465	MANANJOY KRISHNA DUTTA	14.03
345	2300345	1201580021174248	MAMTAZ BEGUM	1,300.50
346	2300346	1203150027012748	ARJU BEGUM	62.90
347	2300347	1203150043712812	ARJU BEGUM	71.83
348	2300348	1202600020821101	ABU JAFAR MD RAKIB HASAN	21.68
349	2300349	1201940015366369	MD NURUR RAHMAN PATWARY	85.00
350	2300350	1202020000077814	SHEIKH FARZANA NAHID	26.78
351	2300351	1202140004150993	SALIM RAZA	2.13
352	2300352	1204770057228057	BILKISH KHANAM POPPY	616.25
353	2300353	1201510063435720	ENTER SOFTWARE AND EQUITY LTD	40.00
354	2300354	1201510073797104	ABU SAYEED AHMED	630.00
355	2300355	1202900033475652	MD KAMAL UDDIN	52.70
356	2300356	1202140000014006	SHAH ALAM BABU	527.00
357	2300357	1605170059035445	CBCRL CLIENT A C CM131	5,382.00
358	2300358	1201580008568715	MD FARUQ GAZI	2,125.00
360	2300360	1204570008104826	MD ZIAUL HAQUE	263.50
361	2300361	1605570048512244	BANCO FIN & INV LTD I93	1,800.00
362	2300362	1204030062712392	JAVED AHMED	478.98
363	2300363	1203680044882463	MD KHOKON MIAH	1,275.00
364	2300364	1203060041348583	DR MD MAMUNUR RASHID	350.55
365	2300365	1203180025940921	A K M MUSTAFIZUR RAHMAN	1,935.00
366	2300366	1205590074878490	MOHAMMAD RAFIQUL ISLAM	12,150.00
367	2300367	1202150000473224	MR SYED FAKHRUL ALAM	187.85
368	2300368	1201580009414363	SALAK MREDHA	0.45
369	2300369	1202490074936619	TASLIMA MIAH	589.48
370	2300370	1202490074936678	MD MINTO	413.10
371	2300371	1202490074936750	MD MINTO	359.98
372	2300372	1202490074936833	MD LITON ALI	359.98
373	2300373	1202490074936908	MD LITON ALI	359.98

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
374	2300374	1202490074936983	PARIMAL CHANDRO SHIL	359.98
375	2300375	1202490074937051	PARIMUL CHANDRA SHIL	359.98
376	2300376	1202490074937150	SUNDOR ALI	359.98
377	2300377	1202490074937268	SUMDOR ALI	354.88
378	2300378	1202490074937316	MST MORIOM BEGUM	354.88
379	2300379	1202490074937431	MST MARIOM BEGUM	354.88
380	2300380	1202490074937490	KHOKAN CHANDRA DAS	354.88
381	2300381	1202490074937549	KHOKAN CHANDRA DAS	354.88
382	2300382	1202490074937613	HUMAYUN KABIR MREDA	354.88
383	2300383	1202490074937664	HUMAYUN KABIR MREDA	378.68
384	2300384	1202490074937720	MD EDLAS ALI	354.88
385	2300385	1202490074937781	MD EDLAS ALI	354.88
386	2300386	1202490074937838	MR PANNU	354.88
387	2300387	1202490074937870	MR PANNO	354.88
388	2300388	1202490074937902	MST MINA BEGUM	354.88
389	2300389	1202490074938147	MST MRNA BEGUM	354.88
390	2300390	1202490074938310	MD ABDUL BAREK	354.88
391	2300391	1202490074938353	MD ABDUL BAREK	354.88
392	2300392	1202490074938411	MD SHAHIN KHA	354.88
393	2300393	1202490074938444	MD SHAHIN KHA	354.88
394	2300394	1202490074986294	MD PARBEZ	349.78
395	2300395	1202490074986342	MD PARBEZ	349.78
396	2300396	1202490074986385	AKIR HUSSAIN	349.78
397	2300397	1202490074986451	AKIR HUSSAIN	349.78
398	2300398	1202490074986540	MD OMAR FARUQUE	349.78
399	2300399	1202490074986615	MD OMAR FARUQUE	365.93
400	2300400	1202490074986706	NUR IZAZ	349.78
401	2300401	1202490074986813	NUR IZAZ	349.78
402	2300402	1202490074986904	MD RAKIBUL GAZI	349.78
403	2300403	1202490074987058	MD RAKIBUL HASAN GAZI	349.78
404	2300404	1202490074987114	MD SHAKIL	359.55
405	2300405	1202490074987157	MD SHAKIL	359.55
406	2300406	1202490074987191	MD HASANUZZAMAN	348.08
407	2300407	1202490074987272	MD HASANUZZAMAN	349.78
408	2300408	1202490074987304	SHAMIM AHMED	349.78
409	2300409	1202490074987363	SHAMIM AHMED	333.20
410	2300410	1202490074988285	MD RAKIBUL ISLAM	333.20
411	2300411	1202490074988368	MD RAKIBUL ISLAM	348.08
412	2300412	1202490074988673	MD YOUSUF MOLLA	348.08
413	2300413	1202490074988731	MD YOUSUF MOLLA	496.83
414	2300414	1202490074988847	MOHAMMAD IRFAN	332.78
415	2300415	1202490074988911	MOHAMMAD IRFAN	333.20
416	2300416	1202490074989014	MD AL AMIN MIA	332.78
417	2300417	1202490074989091	MD AL AMIN MIA	341.28
418	2300418	1202490074989204	MD RAJULUR RASHID TAREK	332.78
419	2300419	1202490074989311	MD RAJULUR RASHID TAREK	332.78
420	2300420	1202490074989437	MAHAMUDUL HASAN RAKIN	332.78
421	2300421	1202490074989511	MAHAMUDUL HASAN RAKIB	332.78
422	2300422	1202490074989833	JAKIR HOSSAIN RIDOY	332.35
423	2300423	1202490074989975	JAKIR HOSSAIN RIDOY	341.28
424	2300424	1202490074990187	MD SUJON MEAN	346.80
425	2300425	1202490074990278	MD SUJON MEAN	346.38
426	2300426	1202490074990377	MD ZAKIR HOSSAIN	346.38
427	2300427	1202490074990516	MD ZAKIR HOSSAIN	346.38
428	2300428	1202490074990615	SAJUBUR RAHMAN	346.38
429	2300429	1202490074990757	SAJIBUR RAHMAN	346.38
430	2300430	1202490074990848	SHUVO KHAN	346.38
431	2300431	1202490074990963	SHUVO KHAN	348.93
432	2300432	1202490074991106	ABDULLAH MD TAHER	348.93
433	2300433	1202490074991248	ABDULLAH MD TAHER	348.93
434	2300434	1202490074991347	RAKIB UDDIN	348.93
435	2300435	1202490074991869	RAKIB UDDIN	348.93
436	2300436	1202490074991992	NUR KARIM	348.93

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
437	2300437	1202490074992376	NUR KARIM	346.38
438	2300438	1202490074992483	HUSSAIN AHAMMAD	346.38
439	2300439	1202490074992681	HUSSAIN AHAMMAD	348.93
440	2300440	1202490074992799	RIMON AHMED	348.93
441	2300441	1202490074992881	RIMON AHMED	346.38
442	2300442	1202490074997914	JHARNA RANI DAS	346.38
443	2300443	1202490074998009	JHARNA RANI DAS	348.93
444	2300444	1202490074998084	LIPI AKTER	356.15
445	2300445	1202490074998175	LILPI AKTER	348.50
446	2300446	1202490074998258	HABIBUR MOLLA	346.38
447	2300447	1202490074998306	HABIBUR MOLLA	356.15
448	2300448	1202490074998413	MD SHIDUL ISLAM SHEKH	354.88
449	2300449	1202490074998520	MD SHIDUL ISLAM SHEKH	354.88
450	2300450	1202490074998581	REHENA AKTER	354.88
451	2300451	1202490074998621	REHENA AKTER	346.38
452	2300452	1202490074998745	MD MOHIDUL ISLAM	375.28
453	2300453	1202490074998801	MD MOHIDUL ISLAM	375.28
454	2300454	1202490074998943	CHAMPA BEGUM	375.28
455	2300455	1202490074999038	CHAMPA BEGUM	375.28
456	2300456	1202490074999102	MD ABDUL MOJID	346.38
457	2300457	1202490074999196	MD ABDUL MAJID	346.38
458	2300458	1202490074999260	SALIM DAWAN	354.88
459	2300459	1203330074788427	ROBEL MIAH	472.60
Advance Income Tax				1,834,881.11
TOTAL:				**7,773,421.11**

Dividend Payable Account- 2023-24

SLNO	W/N	BOID	NAME	NET_AMT
1	2400001	1603870061222231	LIN WEN YU	235,303.88
2	2400002	1603870061222258	CHANG SHU LING	54,840.87
3	2400003	1603870061222266	HUANG CHENG FEI	0.70
4	2400004	1603870061222314	TSENG YA FEN	1.05
5	2400005	1603870061222322	YANG BO CHEN	0.70
6	2400006	1603870061222330	LI HSING CHIEH	0.70
7	2400007	1603870061222349	YIN SHIH WEN	0.70
8	2400008	1603870061222357	KAO CHUN CHE	111,113.80
9	2400009	1603870061222365	CHANG SHIH LIN	60,618.32
10	2400010	1603870061222373	LEE HUEI CHUN	68,179.37
11	2400011	1603870061222381	CHEN CHEN YEN	116,643.24
12	2400012	1603870061233720	LIU LIANG CHING	24,897.25
13	2400013	1603870061233747	KAO CHI FU	23,677.50
14	2400014	1603870061233755	LIANG XIAO PING	109,085.58
15	2400015	1603870061233763	YAO JIAN ZHONG	1.54
16	2400016	1603870061233811	CHEN XIAO YUAN	0.90
17	2400017	1603870063393234	LIU HSIEH MING	14,602.23
18	2400018	1603870063393341	CHEN LING	4,033.26
19	2400019	1605550061237919	SHEN MING HSIUNG	48.51
20	2400020	1203570035238281	MUHAMMAD RAQIBUL ISLAM	2.30
21	2400021	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	113.73
22	2400022	1201570017267885	SANJIT KUMAR SAHA	63.75
23	2400023	1201580037443541	MD.AZIM MOLLA	52.70
24	2400024	1201980036600511	BINA RANI SAHA	0.94
25	2400025	1202030038551636	MST. NASIMA HOSSAIN	355.73
26	2400026	1202350042866420	LUBNA ISLAM	0.09
27	2400027	1202950045513037	SEKANDAR ALI	52.70
28	2400028	1202950045513045	MOHAMMAD SALIM	52.70
29	2400029	1203040040289929	HIMADRI GHOSE	8.76
30	2400030	1203140045951601	SHAHANA BEGUM	40.38
31	2400031	1203150043712531	MEHERUN NESSA	13.94
32	2400032	1203150049182186	REPON	12.16
33	2400033	1203150049185543	JASHIM HOSSAIN JOY	11.31

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
34	2400034	1203150049185586	JASHIM HOSSAIN JOY	11.73
35	2400035	1203150049259487	ABU SAYED	19.13
36	2400036	1203520020784336	FERDUSUR RAHMAN	68.00
37	2400037	1203520032784702	MD.ASHRAFUL ALAM	595.00
38	2400038	1203750019879025	MRS PARUL AKTER PANNA	25.25
39	2400039	1203880046455116	MD. MOKTER HOSSAIN	41.14
40	2400040	1205080000728679	MD. SALAUDDIN AHMED	1,275.00
41	2400041	1205670040740796	MD. ALIUL ISLAM	297.50
42	2400042	1605400047175253	JCIL-I/A:J2940	2,352.38
43	2400043	1605400047176895	A.M. MAHBUBUR RAHMAN	0.94
44	2400044	1605400047180563	JCIL-I/A:J1434	70.55
45	2400045	1201840062607624	MD MAHFUZ	91.46
46	2400046	1203150027012649	FATEMA AKTER	12.58
47	2400047	1203150030417761	MEHERUN NESSA	12.58
48	2400048	1203150043712491	MD ARIFUZZAMAN	14.37
49	2400049	1203150043712507	MD ARIFUZZAMAN	14.37
50	2400050	1203150043712523	FATEMA AKTER	13.94
51	2400051	1203150043712541	RESHMA AKTHER	13.94
52	2400052	1203150043712558	RESHMA AKTHER	13.94
53	2400053	1203150043712590	KHUSHI AKTER	13.01
54	2400054	1203150043712606	KHUSHI AKTER	13.94
55	2400055	1203150043712614	ALIZA	13.01
56	2400056	1203150043712622	ALIZA	14.79
57	2400057	1203150049294269	SHAWKAT HOSSAIN	3.49
58	2400058	1203150049333320	SHAWKAT HOSSAIN	5.19
59	2400059	1203150051436375	NAHIDA AKTER	5.19
60	2400060	1203150051436407	NAHIDA AKTER	21.76
61	2400061	1202370016554561	ROSEMERY SULTANA	124.65
62	2400062	1202610003233191	MOHD ZAHID HOSSAIN	1.36
63	2400063	1201580008967980	MATIUR RAHMAN	42.50
64	2400064	1202010031074740	SETARA BEGUM	52.70
65	2400065	1203140007367599	ABDUL MANNAN	9.10
66	2400066	1201830058155045	SK SALAMAT ULLAH	18.70
67	2400067	1202150051381094	ABEDA SULTANA	44.37
68	2400068	1202720073906963	MD RUBEL FAKIR	25.50
69	2400069	1203800037393694	MD SHAMEEM AHSAN	57.46
70	2400070	1201940061020575	MD JUEL KHAN	3.32
71	2400071	1201540030948028	MD FARDAUS	14.79
72	2400072	1202420038830274	BILLAL HOSSAIN	0.94
73	2400073	1202400021709945	MD JAHANGIR ALAM	270.00
74	2400074	1203000042529713	MD MASIUR RAHMAN BHUIYAN	105.40
75	2400075	1203000060111614	MD EMAMUL HOQUE	0.43
76	2400076	1203000060111772	MST FATEMA BEGUM	0.26
77	2400077	1203000053277000	MD ALAMGIR HOSSAIN	5.19
78	2400078	1201580035732191	KHALILUR RAHMAN	52.70
79	2400079	1203060017434349	MD AL MAMUN	2,064.82
80	2400080	1203060017434373	MD AL MAMUN	740.52
81	2400081	1203790016017277	SANGRAM KUMAR MOHAJAN	597.81
82	2400082	1203150059690753	MD NAZRUL ISLAM	3.49
83	2400083	1203150059690796	MR MD NAZRUL ISLAM	3.49
84	2400084	1203010044831205	MOHAMMAD NURUL AFSER	128.52
85	2400085	1201940016550743	MD SHAHEEN IQBAL	101.43
86	2400086	1202980012809931	RUBABA RAHMAN	152.66
87	2400087	1203110074396894	SANJOY KARMOKAR	85.00
88	2400088	1202800029626393	TUSHAR AHMED	8.84
89	2400089	1203110074792328	S M JASHIM UDDIN RAZIB	0.81
90	2400090	1203110039648421	MIR MOHIUDDIN	68.00
91	2400091	1203110039648462	MIR MOHIUDDIN	28.73
92	2400092	1203110039648510	MIR AFTAB UDDIN	61.29
93	2400093	1204310035193867	MD KHURRAM AZAD	165.50
94	2400094	1201590024744583	MD MOHI UDDIN	0.94
95	2400095	1605180047412331	MD ZAHEDUL ISLAM	5,780.00
96	2400096	1204050020682218	MD DELWAR HOSSAIN	50.92

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
97	2400097	1205950076860514	PRITOM KUMAR SAHA	510.00
98	2400098	1201740021020159	MR MOHAMMED MAHIUDDIN	170.00
99	2400099	1204970059060411	ROJINA AKTER	178.50
100	2400100	1204970059060669	HARUNUR RASHID	178.50
101	2400101	1204970059060685	MD JAMAL UDDIN	178.50
102	2400102	1204970059060693	NASRIN AKTER	178.50
103	2400103	1204970059067976	HARUNUR RASHID	178.50
104	2400104	1204970059067984	MD JAMAL UDDIN	178.50
105	2400105	1204970059067992	NASRIN AKTER	178.50
106	2400106	1204970059071842	ROJINA AKTER	178.50
107	2400107	1204970059374194	MANSUR ISLAM ASIF	178.50
108	2400108	1204970059374201	MUJIBUR RAHAMAN	178.50
109	2400109	1204970059374475	MUJIBUR RAHAMAN	181.05
110	2400110	1204970059573973	MANSUR ISLAM ASIF	178.50
111	2400111	1204970063362120	MD BADIUL ALAM	178.50
112	2400112	1204970063363901	MD BODIUL ALAM	178.50
113	2400113	1204240028037605	MOHAMMAD NURUL AMIN	52.70
114	2400114	1204820063921790	JULHAS	49.30
115	2400115	1203680044630056	AFIA SULTANA	19.30
116	2400116	1202180017675960	MR MD MOSTAFA SHOAIVE REZA	0.09
117	2400117	1601880033977098	MD ROWSHAN ALI	52.70
118	2400118	1203150046647481	MD AL IMRAN	12.58
119	2400119	1203150046647498	MD AL IMRAN	12.58
120	2400120	1201900040503536	MD NESARUDDIN	3.15
121	2400121	1201820034974722	RATAN CHANDRA BARMAN	2.04
122	2400122	1203040017363301	ANWARA ANU	31.45
123	2400123	1201700032783435	ASIT KUMAR DAS	434.18
124	2400124	1203550032082427	ALI AHMED SHAHZAHAN	1,112.91
125	2400125	1204220028991315	LAVLU MIAH	85.00
126	2400126	1201730050338170	MARJANA	85.00
127	2400127	1203150029141164	ZAKIA BEGUM	1.87
128	2400128	1606720076290019	MD HASAN REZA	3,413.25
129	2400129	1202370024912009	HALIMA KHATUN	52.70
130	2400130	1204230045218063	AVIJIT KUMAR BISWAS	87.13
131	2400131	1604640046990541	ECSL EE0942	4.76
132	2400132	1204340020096246	AHSAN IMAM	3,366.00
133	2400133	1204340023509066	A K M SHAHIDUL HOQUE	704.40
134	2400134	1202180056388194	MOHAMMAD OMAR FARUK CHOWDHURY	17.00
135	2400135	1203500056297953	TASLIMA BEGUM	47.43
136	2400136	1203260061913898	ERINA SULTANA HIRA	110.50
137	2400137	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	10.54
138	2400138	1201960072451263	MD MOHIUDDIN	25.50
139	2400139	1203020009648435	MISS JAMILA AKTER PINU	52.70
140	2400140	1203040035136428	MD RUHUL AMIN	87.13
141	2400141	1204970043272644	NAZMIN SULTANA	102.00
142	2400142	1201950019115218	MD SAIFUDDIN AHMED	52.70
143	2400143	1203970025042928	MAKBUL HOSSAIN	97.24
144	2400144	1201700006393440	MD ABDUR RAHMAN MASTER	85.00
145	2400145	1201890050588249	MD AKTARRUZZAMAN	0.26
146	2400146	1202410026391724	A JALIL	45.31
147	2400147	1201580049745645	MD PALASH HOSSAIN SARKAR	124.53
148	2400148	1204090007769378	MD ABUL KALAM AZAD	8.67
149	2400149	1204070032858900	SHAHEEN AKTER	52.70
150	2400150	1203670051221361	PROBEER CHANDRA BARAL	126.48
151	2400151	1201700062176234	JAHANGIR ALAM	50.75
152	2400152	1203210013143608	RANU BEGUM	37.83
153	2400153	1204140056904628	FAZLIMA KHATUN	177.48
154	2400154	1203150049259495	MD MOSHIUR RAHMAN	11.31
155	2400155	1203150049290592	MD MOSHIUR RAHMAN	3.49
156	2400156	1203150049293320	MD ROBIUL ALAM	3.49
157	2400157	1203150049293371	MD ROBIUL ALAM	33.07
158	2400158	1204760049477498	MOS KHADIJA AKTHER SHIULY	41.82
159	2400159	1204970068078455	MD AYUB ALI	34.00

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
160	2400160	1201730071007803	MAJADA RAHMAN	176.97
161	2400161	1203620047052468	JBCML N0009	0.09
162	2400162	1605570076436673	MD ABU NAYIM BHUIYAN	1,813.05
163	2400163	1601880034594591	MOHD MOMINUR RAHMAN	110.50
164	2400164	1201910000487832	MD SOFIQUL ISLAM	0.09
165	2400165	1206090010443761	MD MUSTAFIZUR RAHMAN	87.13
166	2400166	1201960018239560	MD KAMRUL AHASAN	87.13
167	2400167	1203330015822891	MD ABU TAHER	55.80
168	2400168	1204870037327715	MD GOLAM KIBRIA	52.70
169	2400169	1204480017885625	ROKEYA BEGUM	85.00
170	2400170	1201820075815005	MD GOLZER HOSSAIN BHUIYAN	382.50
171	2400171	1203180022067028	MD AZMAT ALI	47.86
172	2400172	1201560010906333	MS NURUNNAHAR	31.54
173	2400173	1201560013121802	MD SAIFUL ISLAM	127.50
174	2400174	1203150046647455	MD ZAKIR HOSSAIN	12.58
175	2400175	1203150046647471	MD ZAKIR HOSSAIN	12.58
176	2400176	1203180014066224	KAZI EKRAMUL HOQUE	18.45
177	2400177	1203390037120569	M A BASHER	8.67
178	2400178	1203140020230531	MD FARUK HOSSAIN	15.22
179	2400179	1202490018534189	TASLIMA CHOWDHURY	38.34
180	2400180	1201580030998645	RUBINA BINTA MOTIN	56.19
181	2400181	1202420004133454	MD WALIULLAH	0.09
182	2400182	1205590072287412	SYEDA NURUNNAHER BEGUM	13.18
183	2400183	1205870007540367	HASINA ABEDIN	37.40
184	2400184	1605400064877238	K M ARMAN	850.00
185	2400185	1202840071668225	MOHAMMAD YOUSUF	37.40
186	2400186	1202840071668359	SHAMSUDDOHA MIA	37.49
187	2400187	1202840071674521	SHAMSUDDOHA	37.23
188	2400188	1204250061436903	MOHAMMAD SUMON	52.70
189	2400189	1204250062425467	KAMAL HOSSION	52.70
190	2400190	1204250062425820	MOHAMMED HABIBUR RAHMAN	52.70
191	2400191	1204570044576348	SAROWAR ALAM	52.70
192	2400192	1202350005048634	MRS HALIMA AKTER	0.09
193	2400193	1203670040570525	DR DWIJENDRA SAHA	47.86
194	2400194	1201470018789466	MD ABDUL HAMID	124.95
195	2400195	1202840046391742	NAFIUL HOQUE	127.50
196	2400196	1201700006928840	NILUFA BEGUM	85.00
197	2400197	1201700007967606	MORSHEDA BEGUM	85.00
198	2400198	1202930008439441	MD MIZANUR RAHMAN	9.52
199	2400199	1203270045343489	RAMANANDA BARAI	52.70
200	2400200	1202400052930102	MD MORTOZA KAMAL	21.76
201	2400201	1206420076024699	MD SAJJAT HOSSAIN	90.00
202	2400202	1201850009702317	ABDUL LATIF CHOWDHURY	81.60
203	2400203	1204970043463341	MD ARIF HOSSAIN	382.67
204	2400204	1204030052200932	AFSANA HAQUE	92.48
205	2400205	1205150042599955	MD KHAIRUL ISLAM	9.52
206	2400206	1204340020161271	ENAYETUR RAHMAN	3,910.00
207	2400207	1203110068186612	MD RASHEL MIA	261.38
208	2400208	1201580001557365	MD ABUL HOSSAIN	52.70
209	2400209	1203110068156313	MOHAMMAD NAZRUL ISLAM	60.35
210	2400210	1601880028828381	MD HABIBUR RAHMAN	87.13
211	2400211	1201630021023864	BIZ POINTS LTD	82.00
212	2400212	1202020014810535	FATAMA KHANOM	340.00
213	2400213	1204230019346982	SUBIR SAHA	127.50
214	2400214	1201700050326787	SULTANA RAZIA	42.25
215	2400215	1201960029139634	ABU MD JULFIQAR AZAD	202.95
216	2400216	1202390045177240	ZAKARA BEGUM	380.80
217	2400217	1201640000011326	MD LOUTHFUL GONI TITO	2.04
218	2400218	1201710048422885	MARK LIOYD GOMES	1.02
219	2400219	1201580006848247	MD JASHIM UDDIN	52.70
220	2400220	1201890057214217	MD ANISUR RAHMAN	38.76
221	2400221	1203140058515481	MD RAFIQUR RAHMAN	42.50
222	2400222	1201900019211205	TAPAN CHAMDRA MAJUMDER	95.80

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
223	2400223	1204280000495335	MD EQRAMUL HOQUE	922.50
224	2400224	1201890029491319	MOHAMMAD ISMAIL HOSSAIN	61.20
225	2400225	1201700029058881	SHEIKH NAZIM UDDIN AHMED	3.40
226	2400226	1206000050230047	MD DULAL HOSSAIN	425.00
227	2400227	1206000056918200	MD AMINUL ISLAM	435.63
228	2400228	1205720074253201	MD ALA UDDIN	170.00
229	2400229	1203550018161570	BIDYUT KANTI TALUKDER	10.54
230	2400230	1202090029824027	ABDUL MOTALEK	1,062.67
231	2400231	1202090034718802	MD KHALEQUUZZAMAN RANA	361.25
232	2400232	1202420040604154	MR ANWARRUZZAMAN	4.85
233	2400233	1202840028281280	HAJI ABUL KASHEM MAZUMDER	25.50
234	2400234	1204980054319673	ABDUL ALEM	17.00
235	2400235	1203330042702963	KAMRUN NAHER	10.20
236	2400236	1202410028583778	MD NURUL ALAM CHOWDHURY	50.41
237	2400237	1201700020894099	MD JAHANGIR MALIK	87.13
238	2400238	1202060046924268	MD MAMUNUR RASHID	16.15
239	2400239	1203040022167535	MD MONIR HOSSEN	95.80
240	2400240	1202060022899079	MD SALIM RANA	59.84
241	2400241	1205720006077071	MRS KAMRUN NAHAR ZIA	0.26
242	2400242	1205200043538552	MUSTAKIM MIJEE	871.25
243	2400243	1605550059566811	RAYHAN HAYAT SARWER	16,150.00
244	2400244	1204460010049277	MASUDUR RAHMAN	13.94
245	2400245	1204460026423271	MOHAMMAD ALI KHAN	51.34
246	2400246	1202930027311942	SHAH ALAM	38.25
247	2400247	1202640009420678	MD RAFIQUL ISLAM	15.73
248	2400248	1205590021635910	MD MUSTAYEN BILLAH	0.85
249	2400249	1605070033940897	ANTARA SAHA	174.25
250	2400250	1202140025777936	MD KAMRUZZAMAN BAKUL	170.00
251	2400251	1204090030046789	NOOR JAHAN BEGUM	127.50
252	2400252	1205670019403204	MD FORHAD IBRAHIM	246.50
253	2400253	1202020055401211	BHAGABATI GHOSH	170.00
254	2400254	1204090060564105	MOHAMMAD ABUL KALAM	11.48
255	2400255	1202350042866412	MD SAFIQUL ISLAM	0.85
256	2400256	1605410058860773	PLFSIL I A M2360	0.09
257	2400257	1201900033961671	MD SHAMSUZZAMAN FARAZI	195.50
258	2400258	1201900037876062	REBEKA SULTANA	52.70
259	2400259	1202240037019526	MD MILON HAWLADER	42.50
260	2400260	1203630024383805	MR ATIKUL ISLAM BHUYAN	2.98
261	2400261	1202840043428966	POLY ZAMAN	16.29
262	2400262	1201580074814539	RAHUL BHATTACHARJEE	34.00
263	2400263	1204490037026313	MOHAMMAD MAYEEN UDDIN	697.00
264	2400264	1201850008616855	TARAWATH FATHEMA CHOWDHURY	68.00
265	2400265	1201850011040791	NISATH NAJIB CHOWDHURY	68.00
266	2400266	1301660040703046	FARUQUE AHMED CHOWDHURY	174.25
267	2400267	1201700061152489	TAHMINA ISLAM PONNY	85.00
268	2400268	1201850012415224	MAHFUJUR REZA CHOWDHURY	68.00
269	2400269	1201850060008195	MUZIBUR REZA CHOWDHURY	68.00
270	2400270	1203550045270630	AWHA ABSAR CHOWDHURY	94.01
271	2400271	1203550046123652	SHABOK CHOWDHURY	89.25
272	2400272	1203550046123660	SHABOK CHOWDHURY	91.80
273	2400273	1203550051319544	KAYSAR CHOWDHURY	91.80
274	2400274	1203550058186215	AHSANUR RASUL CHOWDHURY	91.80
275	2400275	1203550058186231	AHSANUR RASUL CHOWDHURY	91.80
276	2400276	1201850010245988	SHAJIDA BEGUM CHOWDHURY	97.75
277	2400277	1201850019707776	SHABEEN SADIKA	68.00
278	2400278	1201850019707792	SHABEEN SADIKA	68.00
279	2400279	1203550045955104	ASHRAFUL ALAM CHOWDHURY	44.71
280	2400280	1201850010245996	SABIHA CHOWDHURY	68.00
281	2400281	1201850010965910	MAHJABIN CHOWDHURY	97.75
282	2400282	1201850012415341	HUMAYRA RASHID CHOWDHURY	68.00
283	2400283	1201850012797399	HUMAYUN RASHID CHOWDHURY	68.00
284	2400284	1201850014161415	HELAL AHMED CHOWDHURY	68.00
285	2400285	1201850014161423	JAKIR HUSSAIN	68.00

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
286	2400286	1201850014161431	IFFATH ARA CHOWDHURY	68.00
287	2400287	1201850014161441	SALMA CHOWDHURY	68.00
288	2400288	1201850015379188	SUAIM HAMID CHOWDHURY	68.00
289	2400289	1301660056396513	AMIYA CHANDA	609.88
290	2400290	1203610033219202	MAMUN IQBAL KHAN	7.14
291	2400291	1204890074123619	MD RASHADUR JAMAN CHOWDHURY	1,232.50
292	2400292	1204890075422047	MD RASHADUR JAMAN CHOWDHURY	246.50
293	2400293	1204890075647611	MD HASANUZZAMAN CHY	42.50
294	2400294	1204890075647654	MD HASANUZZAMAN CHY	335.75
295	2400295	1201590006536844	MD YOUNUS	0.51
296	2400296	1203150017311454	MOHAMMAD MOSTAK AHMED	12.58
297	2400297	1203150043714514	AL MAMUN	19.13
298	2400298	1203150046647503	AL MAMUN	12.58
299	2400299	1203150049182161	REPON	12.58
300	2400300	1203150051445551	MD JANNATUN NAYEEM	5.19
301	2400301	1203150051445584	MD JANNATUN NAYEEM	5.19
302	2400302	1203150051445632	MD TAHIDUR RAHMAN	5.19
303	2400303	1203150051445659	MD TAHIDUR RAHMAN	5.19
304	2400304	1203150054264673	MST TAHMINA ALAM	5.19
305	2400305	1203150054265718	MST TAHMINA ALAM	4.34
306	2400306	1203150054265734	MD ALFAZUDDIN	3.49
307	2400307	1203150054266506	MD ALFAZUDDIN	3.49
308	2400308	1203150059666387	SOBNOM MOSTARY	3.49
309	2400309	1204040030404073	SK SHAMIM AHMED	5.02
310	2400310	1203150054266910	FARHANA AFROZ	3.49
311	2400311	1203150054267270	FARHANA AFROZ	3.49
312	2400312	1203150054267500	MST NURJAHAN BEGUM	3.49
313	2400313	1203150054267776	MST NURJAHAN BEGUM	3.49
314	2400314	1203150054267915	MD ABDUL ZABBAR	3.49
315	2400315	1203150054268845	MD ABDUL ZABBAR	3.49
316	2400316	1201870074301224	NAYEEM CHOWDHURY	255.00
317	2400317	1204760072757121	MD ABDUL HOQUE	161.50
318	2400318	1201580035086281	MD SHAHIDUL ISLAM	77.52
319	2400319	1202630020117618	SERAJUL ISLAM	52.70
320	2400320	1201830072224565	MD SIFATUR RAHMAN	9.52
321	2400321	1202450053902920	ESRAT JAHAN ESHITA	43.52
322	2400322	1203550046123687	TOWSIF CHOWDHURY	91.80
323	2400323	1201820062187211	ALI AHMED CHOWDHURY	467.50
324	2400324	1201580024481877	SUBARAN MAZUMDER	52.70
325	2400325	1605400047193944	RAHMAN	23.89
326	2400326	1203150027012748	ARJU BEGUM	12.58
327	2400327	1203150043712812	ARJU BEGUM	14.37
328	2400328	1205670009747691	SK MD BAHAR HUSSAIN	170.00
329	2400329	1203810037835465	MANANJOY KRISHNA DUTTA	2.81
330	2400330	1201580016926611	MD MAHBUB ALAM	52.70
331	2400331	1201580021174248	MAMTAZ BEGUM	277.10
332	2400332	1202600020821101	ABU JAFAR MD RAKIB HASAN	4.34
333	2400333	1202020000077814	SHEIKH FARZANA NAHID	0.17
334	2400334	1202140004150993	SALIM RAZA	0.43
335	2400335	1203140045937911	MISESS SULTANA SAJIYA	41.23
336	2400336	1204340039444590	MAQSUDUR RAHMAN	900.00
337	2400337	1204770057228057	BILKISH KHANAM POPPY	123.25
338	2400338	1202900033475652	MD KAMAL UDDIN	10.54
339	2400339	1203220065218635	MOHAMMAD ENAMUL HOQUE	900.00
340	2400340	1202140000014006	SHAH ALAM BABU	105.40
341	2400341	1202740018361238	MOUSUMI BARUA	63.24
342	2400342	1202020061319213	MD RUBEL HOWLADHER	46.41
343	2400343	1202550073308382	BENGAL INVESTMENTS LTD	26,874.40
344	2400344	1202840071584211	SHOPON NOOR MOHAMMAD	37.83
345	2400345	1204570008104826	MD ZIAUL HAQUE	52.70
346	2400346	1204030062712392	JAVED AHMED	95.80
347	2400347	1203680044882463	MD KHOKON MIAH	255.00
348	2400348	1606720076301640	KHABIR UDDIN AHMED	232.05

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
349	2400349	1203180025940921	A K M MUSTAFIZUR RAHMAN	180.00
350	2400350	1203620075197611	MD DIDER HOSSAIN SUMON	72.68
351	2400351	1605400053877749	SAIFUL ISLAM	0.85
352	2400352	1301660053926080	ABDUS SUBHAN	174.25
353	2400353	1203140015032721	MOS SAKINA AKTER	17.43
354	2400354	1202150000473224	MR SYED FAKHRUL ALAM	37.57
355	2400355	1202020006787489	SABITA RANI BHOWMIK	50.49
356	2400356	1601880068296755	MD ARIF HOSSAIN	29.75
357	2400357	1204220062177471	SMA MOKAROM	1.02
358	2400358	1203550056336678	MD. NAZMUL HAQUE	121.98
359	2400359	1206420076418255	MD. ALI REZA KHAN	450.00
360	2400360	1203950072366658	SHATHI RANI KUNDU	84.75
361	2400361	1203210066608535	MD. ZIAUR RAHMAN	0.85
362	2400362	1204970072636475	AHMED ULLAH	42.50
363	2400363	1202210018291110	CHANDAN KANTI DHAR	45.00
364	2400364	1203520033028599	SALIMA AKTHER	130.65
365	2400367	1203130039648438	MD. ANIES CHOWDHURY	85.00
366	2400368	1201870040396158	MD, SAHAB UDDIN	1,433.10
Total				**927,193.94**

Dividend Payable Account- 2024-25

SLNO	WARRANT_NO	BOID	NAME	NET_AMT
1	2500001	1201510014416059	MD. YOUSUB HOSSAIN TALUKDER	113.73
2	2500002	1201570017267885	SANJIT KUMAR SAHA	63.75
3	2500003	1201580037443541	MD.AZIM MOLLA	52.70
4	2500004	1201590034756430	MD. DELOAR HOSSAIN	340.00
5	2500005	1201980036600511	BINA RANI SAHA	0.94
6	2500006	1202350040767479	MD. SAHABUR ALAM	52.70
7	2500007	1203040040289929	HIMADRI GHOSE	8.76
8	2500008	1203140045951601	SHAHANA BEGUM	40.38
9	2500009	1203150043712531	MEHERUN NESSA	13.94
10	2500010	1203150049182186	REPON	12.16
11	2500011	1203150049185543	JASHIM HOSSAIN JOY	11.31
12	2500012	1203150049185586	JASHIM HOSSAIN JOY	11.73
13	2500013	1203150049259487	ABU SAYED	19.13
14	2500014	1203360008967980	MATIUR RAHMAN	42.50
15	2500015	1203520020784336	FERDUSUR RAHMAN	68.00
16	2500016	1203520032784702	MD.ASHRAFUL ALAM	595.00
17	2500017	1203750019879025	MRS PARUL AKTER PANNA	25.25
18	2500018	1203880046455116	MD. MOKTER HOSSAIN	41.14
19	2500019	1204290021544291	SWPAN KUMAR SAHA	1,190.00
20	2500020	1205080000728679	MD. SALAUDDIN AHMED	1,275.00
21	2500021	1203570035238281	MUHAMMAD RAQIBUL ISLAM	2.30
22	2500022	1201840062607624	MD MAHFUZ	91.46
23	2500023	1203150027012649	FATEMA AKTER	12.58
24	2500024	1203150030417761	MEHERUN NESSA	12.58
25	2500025	1203150043712491	MD ARIFUZZAMAN	14.37
26	2500026	1203150043712507	MD ARIFUZZAMAN	14.37
27	2500027	1203150043712523	FATEMA AKTER	13.94
28	2500028	1203150043712541	RESHMA AKTHER	13.94
29	2500029	1203150043712558	RESHMA AKTHER	13.94
30	2500030	1203150043712590	KHUSHI AKTER	13.01
31	2500031	1203150043712606	KHUSHI AKTER	13.94
32	2500032	1203150043712614	ALIZA	13.01
33	2500033	1203150043712622	ALIZA	14.79
34	2500034	1203150049294269	SHAWKAT HOSSAIN	3.49
35	2500035	1203150049333320	SHAWKAT HOSSAIN	5.19
36	2500036	1203150051436375	NAHIDA AKTER	5.19
37	2500037	1203150051436407	NAHIDA AKTER	21.76
38	2500038	1202370016554561	ROSEMERY SULTANA	124.65
39	2500039	1202610003233191	MOHD ZAHID HOSSAIN	1.36
40	2500040	1202010031074740	SETARA BEGUM	52.70

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
41	2500041	1203140007367599	ABDUL MANNAN	9.10
42	2500042	1201830058155045	SK SALAMAT ULLAH	18.70
43	2500043	1202150051381094	ABEDA SULTANA	44.37
44	2500044	1201740021020159	MR MOHAMMED MAHIUDDIN	170.00
45	2500045	1203800037393694	MD SHAMEEM AHSAN	57.46
46	2500046	1201940061020575	MD JUEL KHAN	0.85
47	2500047	1204430062637578	MD HEDAETUL ISLAM	2,295.00
48	2500048	1201950000322832	MD MOSHIHUL ALAM	252.00
49	2500049	1605550075537206	MD MOSIHUL ALAM	6,327.00
50	2500050	1202420038830274	BILLAL HOSSAIN	0.94
51	2500051	1202400021709945	MD JAHANGIR ALAM	270.00
52	2500052	1203000042529713	MD MASIUR RAHMAN BHUIYAN	105.40
53	2500053	1201590061489921	RAZIA SHARMIN	425.00
54	2500054	1203000060111772	MST FATEMA BEGUM	0.26
55	2500055	1203000052087076	MD BASHIR HAWLADER	102.00
56	2500056	1203000053277000	MD ALAMGIR HOSSAIN	5.19
57	2500057	1201580035732191	KHALILUR RAHMAN	52.70
58	2500058	1203060017434349	MD AL MAMUN	2,064.82
59	2500059	1203060017434373	MD AL MAMUN	740.52
60	2500060	1203780026738652	LT COL RETD MD ATIQUR RAHMAN	0.09
61	2500061	1203790016017277	SANGRAM KUMAR MOHAJAN	597.81
62	2500062	1203220021841743	TAHMINA AKTER	552.50
63	2500063	1203150059690753	MD NAZRUL ISLAM	3.49
64	2500064	1203150059690796	MR MD NAZRUL ISLAM	3.49
65	2500065	1203010044831205	MOHAMMAD NURUL AFSER	127.42
66	2500066	1201940016550743	MD SHAHEEN IQBAL	101.43
67	2500067	1202980012809931	RUBABA RAHMAN	152.66
68	2500068	1202800029626393	TUSHAR AHMED	8.84
69	2500069	1203960003600214	MUSTAK AHMED	255.00
70	2500070	1203110039648421	MIR MOHIUDDIN	68.00
71	2500071	1203110039648462	MIR MOHIUDDIN	28.73
72	2500072	1203110039648510	MIR AFTAB UDDIN	61.29
73	2500073	1204140077016914	MD REASHAT HASAN ANIK	82.37
74	2500074	1205670035193867	MD KHURRAM AZAD	165.50
75	2500075	1603870061222314	TSENG YA FEN	1.05
76	2500076	1603870061222330	LI HSING CHIEH	0.70
77	2500077	1201590024744583	MD MOHI UDDIN	0.94
78	2500078	1204050020682218	MD DELWAR HOSSAIN	50.92
79	2500079	1201830077265608	SOMAN MIAH	5.87
80	2500080	1204240028037605	MOHAMMAD NURUL AMIN	52.70
81	2500081	1203680044630056	AFIA SULTANA	19.30
82	2500082	1202180017675960	MR MD MOSTAFA SHOAIVE REZA	0.09
83	2500083	1601880033977098	MD ROWSHAN ALI	52.70
84	2500084	1203150046647481	MD AL IMRAN	12.58
85	2500085	1203150046647498	MD AL IMRAN	12.58
86	2500086	1201900040503536	MD NESARUDDIN	3.15
87	2500087	1201820034974722	RATAN CHANDRA BARMAN	2.04
88	2500088	1203040017363301	ANWARA ANU	31.45
89	2500089	1204570024339287	MOHAMMAD EHASAN SATTER	9.52
90	2500090	1201700032783435	ASIT KUMAR DAS	434.18
91	2500091	1203550032082427	ALI AHMED SHAHZAHAN	897.86
92	2500092	1201730050338170	MARJANA	85.00
93	2500093	1203150029141164	ZAKIA BEGUM	1.87
94	2500094	1203550055615501	MST SAJNA BEGUM	10.54
95	2500095	1201500052098086	AMIR ENTERPRISE	2.40
96	2500096	1202370024912009	HALIMA KHATUN	52.70
97	2500097	1203180043544155	ZAKIA RAHMAN	217.80
98	2500098	1604640046990541	ECSL EE0942	4.76
99	2500099	1605550061237919	SHEN MING HSIUNG	48.51
100	2500100	1202180056388194	MOHAMMAD OMAR FARUK CHOWDHURY	17.00
101	2500101	1203500056297953	TASLIMA BEGUM	47.43
102	2500102	1203260061913898	ERINA SULTANA HIRA	110.50
103	2500103	1202800037290116	SHAIKHA MOAZZEM HOSSAIN	45.00

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
104	2500104	1201600004543796	MD ZULQUR NAIN KHABBAB CHY	10.54
105	2500105	1203960076060127	SHARIFA YASMIN	85.00
106	2500106	1204090075733834	MD SANOAR KHAKON	170.00
107	2500107	1203730063811484	SAHIDA SARMIN	141.10
108	2500108	1203020009648435	MISS JAMILA AKTER PINU	52.70
109	2500109	1203040035136428	MD RUHUL AMIN	87.13
110	2500110	1204970043272644	NAZMIN SULTANA	102.00
111	2500111	1201950019115218	MD SAIFUDDIN AHMED	52.70
112	2500112	1203970025042928	MAKBUL HOSSAIN	97.24
113	2500113	1201700006393440	MD ABDUR RAHMAN MASTER	85.00
114	2500114	1201890050588249	MD AKTARRUZZAMAN	0.26
115	2500115	1201580049745645	MD PALASH HOSSAIN SARKAR	124.53
116	2500116	1601880067405220	MD MOHSIN ALAM	255.00
117	2500117	1204070032858900	SHAHEEN AKTER	52.70
118	2500118	1203670051221361	PROBEER CHANDRA BARAL	126.48
119	2500119	1201590055499270	HASINA BEGUM	204.00
120	2500120	1201700062176234	JAHANGIR ALAM	50.75
121	2500121	1203210013143608	RANU BEGUM	37.83
122	2500122	1202550077028268	ALIF AHMMED SAIKAT	340.00
123	2500123	1605110074014358	HAFIZ HAWLADAR	4.25
124	2500124	1204140056904628	FAZLIMA KHATUN	177.48
125	2500125	1203150049259495	MD MOSHIUR RAHMAN	11.31
126	2500126	1203150049290592	MD MOSHIUR RAHMAN	3.49
127	2500127	1203150049293320	MD ROBIUL ALAM	3.49
128	2500128	1203150049293371	MD ROBIUL ALAM	33.07
129	2500129	1204760049477498	MOS KHADIJA AKTHER SHIULY	41.82
130	2500130	1204970068078455	MD AYUB ALI	34.00
131	2500131	1204280026837121	MOHAMMAD SEKANDHAR	134.22
132	2500132	1201730071007803	MAJADA RAHMAN	176.97
133	2500133	1203620047052468	JBCML N0009	0.09
134	2500134	1601880034594591	MOHD MOMINUR RAHMAN	110.50
135	2500135	1206090010443761	MD MUSTAFIZUR RAHMAN	342.13
136	2500136	1201960018239560	MD KAMRUL AHASAN	87.13
137	2500137	1203330015822891	MD ABU TAHER	55.80
138	2500138	1204870037327715	MD GOLAM KIBRIA	52.70
139	2500139	1201600067910811	MOHAMMED FIROZ	288.00
140	2500140	1201560010906333	MS NURUNNAHAR	31.54
141	2500141	1203150046647455	MD ZAKIR HOSSAIN	12.58
142	2500142	1203150046647471	MD ZAKIR HOSSAIN	12.58
143	2500143	1203180014066224	KAZI EKRAMUL HOQUE	18.45
144	2500144	1204500067191532	MD ZAHURUL ISLAM TALUKDER	252.00
145	2500145	1203390037120569	M A BASHER	8.67
146	2500146	1203110040578018	BABULAL ROBIDAS	212.50
147	2500147	1203140020230531	MD FARUK HOSSAIN	15.22
148	2500148	1203000064076285	MD NOOR ISLAM	0.85
149	2500149	1606720076290019	MD HASAN REZA	3,413.25
150	2500150	1202490018534189	TASLIMA CHOWDHURY	38.34
151	2500151	1201580030998645	RUBINA BINTA MOTIN	56.19
152	2500152	1202420004133454	MD WALIULLAH	0.09
153	2500153	1205870007540367	HASINA ABEDIN	37.40
154	2500154	1202840071668225	MOHAMMAD YOUSUF	37.40
155	2500155	1202840071668359	SHAMSUDDOHA MIA	37.49
156	2500156	1202840071674521	SHAMSUDDOHA	37.23
157	2500157	1204570044576348	SAROWAR ALAM	52.70
158	2500158	1202350005048634	MRS HALIMA AKTER	0.09
159	2500159	1203670040570525	DR DWIJENDRA SAHA	47.86
160	2500160	1201700006928840	NILUFA BEGUM	85.00
161	2500161	1201700007967606	MORSHEDA BEGUM	85.00
162	2500162	1202930008439441	MD MIZANUR RAHMAN	9.52
163	2500163	1202400052930102	MD MORTOZA KAMAL	21.76
164	2500164	1205590076024699	MD SAJJAT HOSSAIN	87.03
165	2500165	1204280044303967	DIPAK MAZUMDER	263.25
166	2500166	1206220067940177	A B ENTERPRISE	1,200.00

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SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
167	2500167	1601880028828381	MD HABIBUR RAHMAN	87.13
168	2500168	1205670073775721	MD BORHAN UDDIN MAZUMDER	454.75
169	2500169	1204230019346982	SUBIR SAHA	93.50
170	2500170	1203140058515481	MD RAFIQUR RAHMAN	42.50
171	2500171	1201960017526301	BANDANA RANI NATH	1,471.01
172	2500172	1202090029824027	ABDUL MOTALEK	2,968.20
173	2500173	1202090034718802	MD KHALEQUUZZAMAN RANA	361.25
174	2500174	1202420040604154	MR ANWARRUZZAMAN	4.85
175	2500175	1202840028281280	HAJI ABUL KASHEM MAZUMDER	25.50
176	2500176	1204980054319673	ABDUL ALEM	17.00
177	2500177	1201590076926377	ABU NAYEM CHOWDHURY	14.45
178	2500178	1202410028583778	MD NURUL ALAM CHOWDHURY	50.41
179	2500179	1203040022167535	MD MONIR HOSSEN	95.80
180	2500180	1203110065766756	SAIFUL ISLAM	255.00
181	2500181	1204490075881115	AYSHA SIDDIKA	450.00
182	2500182	1202060022899079	MD SALIM RANA	52.87
183	2500184	1203960024977495	MD KAMRUL HASAN	255.00
184	2500185	1205200043538552	MUSTAKIM MIJEE	871.25
185	2500186	1605550059566811	RAYHAN HAYAT SARWER	10,800.00
186	2500187	1204460010049277	MASUDUR RAHMAN	13.94
187	2500188	1204460026423271	MOHAMMAD ALI KHAN	51.34
188	2500189	1201970027704611	SK MD JASHIM UDDIN	127.50
189	2500190	1202640009420678	MD RAFIQUL ISLAM	15.73
190	2500191	1205590021635910	MD MUSTAYEN BILLAH	1.28
191	2500192	1605070033940897	ANTARA SAHA	174.25
192	2500193	1202760005616940	SALAHUDDIN BHUIYAN	127.50
193	2500194	1204090030046789	NOOR JAHAN BEGUM	127.50
194	2500195	1205670019403204	MD FORHAD IBRAHIM	246.50
195	2500196	1204090060564105	MOHAMMAD ABUL KALAM	11.48
196	2500197	1605410058860773	PLFSIL I A M2360	0.09
197	2500198	1201700003092177	BISWAJIT SIKDER	0.17
198	2500199	1203110052127223	ASMA	208.25
199	2500200	1205080068603975	FEROZ ALAM	3,544.50
200	2500201	1201900037876062	REBEKA SULTANA	52.70
201	2500202	1205080050479839	MD SHIBIR AHMED	994.50
202	2500203	1205080045258584	MD ABU TAHER	1,674.50
203	2500204	1203630024383805	MR ATIKUL ISLAM BHUYAN	2.98
204	2500205	1605550060666274	MOHAMMED SHARIFUL ISLAM	2,782.62
205	2500206	1202840043428966	POLY ZAMAN	16.29
206	2500207	1204490055173128	MAHFUJUL KADIR	139.83
207	2500208	1201580074814539	RAHUL BHATTACHARJEE	34.00
208	2500209	1204490037026313	MOHAMMAD MAYEEN UDDIN	697.00
209	2500210	1301660040703046	FARUQUE AHMED CHOWDHURY	174.25
210	2500211	1203610033219202	MAMUN IQBAL KHAN	7.14
211	2500212	1201590006536844	MD YOUNUS	0.51
212	2500213	1203220077003319	MD MASUM BILLAL	10,625.00
213	2500214	1203150043714514	AL MAMUN	19.13
214	2500215	1203150046647503	AL MAMUN	12.58
215	2500216	1203150049182161	REPON	12.58
216	2500217	1203150051445551	MD JANNATUN NAYEEM	5.19
217	2500218	1203150051445584	MD JANNATUN NAYEEM	5.19
218	2500219	1203150051445632	MD TAHIDUR RAHMAN	5.19
219	2500220	1203150051445659	MD TAHIDUR RAHMAN	5.19
220	2500221	1203150054264673	MST TAHMINA ALAM	5.19
221	2500222	1203150054265718	MST TAHMINA ALAM	4.34
222	2500223	1203150054265734	MD ALFAZUDDIN	3.49
223	2500224	1203150054266506	MD ALFAZUDDIN	3.49
224	2500225	1203150059666387	SOBNOM MOSTARY	3.49
225	2500226	1204040030404073	SK SHAMIM AHMED	5.02
226	2500227	1203150054266910	FARHANA AFROZ	3.49
227	2500228	1203150054267270	FARHANA AFROZ	3.49
228	2500229	1203150054267500	MST NURJAHAN BEGUM	3.49
229	2500230	1203150054267776	MST NURJAHAN BEGUM	3.49

Anil Salam Idris & Co. Chartered Accountants

SL_NO	WARRANT_NO	BO_ID	NAME	NET_AMT
230	2500231	1203150054267915	MD ABDUL ZABBAR	3.49
231	2500232	1203150054268845	MD ABDUL ZABBAR	3.49
232	2500233	1203620007961922	MOHAMMED MONSUR A KHODA	11.16
233	2500234	1201580035086281	MD SHAHIDUL ISLAM	77.52
234	2500235	1202630020117618	SERAJUL ISLAM	52.70
235	2500236	1203520062261013	MUHAMMAD UJJAL MIAH	1.79
236	2500237	1205820058526564	MUHAMMAD UJJAL MIAH	1,034.91
237	2500238	1202450053902920	ESRAT JAHAN ESHITA	43.52
238	2500239	1201580024481877	SUBARAN MAZUMDER	52.70
239	2500240	1203150027012748	ARJU BEGUM	12.58
240	2500241	1203150043712812	ARJU BEGUM	14.37
241	2500242	1203810037835465	MANANJOY KRISHNA DUTTA	2.81
242	2500243	1201580016926611	MD MAHBUB ALAM	52.70
243	2500244	1201710021174248	MAMTAZ BEGUM	277.10
244	2500245	1202600020821101	ABU JAFAR MD RAKIB HASAN	4.34
245	2500246	1202140004150993	SALIM RAZA	0.43
246	2500247	1202760053740966	SAMIR KUMAR BISWAS	255.00
247	2500248	1204770057228057	BILKISH KHANAM POPPY	123.25
248	2500249	1204970062845217	SK MAHUAMMAD REZUANUL FERDOUS	179.18
249	2500250	1202350034187288	MD ASHRAFUL ALAM BHUIYAN	87.13
250	2500251	1203280016181033	MOHAMMAD ZAFAR IQBAL	297.50
251	2500252	1203960025410477	MD EMDADUL ISLAM	238.00
252	2500253	1205590075963809	MUHAMMAD MONIR HOSSAIN	2,682.00
253	2500254	1202900033475652	MD KAMAL UDDIN	10.54
254	2500255	1205590029952264	KAZI ASHRAFUL AMIN	2,108.00
255	2500256	1202140000014006	SHAH ALAM BABU	105.40
256	2500257	1202740018361238	MOUSUMI BARUA	63.24
257	2500258	1202020061319213	MD RUBEL HOWLADHER	46.41
258	2500259	1202840071584211	SHOPON NOOR MOHAMMAD	37.83
259	2500260	1204570008104826	MD ZIAUL HAQUE	52.70
260	2500261	1204030062712392	JAVED AHMED	95.80
261	2500262	1205590069009891	EAST WEST INTERNATIONAL	4,680.00
262	2500263	1606720076301640	KHABIR UDDIN AHMED	232.05
263	2500264	1205590077274131	MD DELOAR HOSSAIN	45.00
264	2500265	1301660053926080	ABDUS SUBHAN	174.25
265	2500266	1202150000473224	MR SYED FAKHRUL ALAM	37.57
266	2500267	1201510015065611	LIAQUAT ALI KHAN	52.70
267	2500268	1202020006787489	SABITA RANI BHOWMIK	48.28
268	2500269	1204430077132882	KOWSHAR FARDHOSHI	85.00
269	2500270	1203680058573813	TAMANNA SULTANA	5,567.50
270	2500271	1204490039250956	ASIF IQBAL	850.00
271	2500272	1203280011707648	MD. NURE ALAM HOWLADER	110.50
TOTAL:				**91,759.45**
Grand Total				**8,792,375**

Anil Salam Idris & Co. Chartered Accountants