

**PREPARED BY -**

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Shepherd Industries Limited established in 2000 in Bangladesh. A long journey of 18 years, the company gathers a lot of experience in the field of sweater yarn dyeing which make a good reputation in the market. Garment wash is a new segment of business of the company which comes into the light by the way of Initial Public Offering (IPO). Their yarn and garment washing quality remains one of the highest satisfactions in the market as well as they are also capable of providing huge production with very short lead time to meet customers’ delivery deadlines. Their machineries are equipped with the latest technology and our laboratory is monitored by foreign technicians. They are committed with quality control, accurate time delivery, and large production capacity.

After getting all the necessary data we decorate our assignment into three parts which include a table of data or information then a graph is shown for better understanding. At last, we added what we thought about the following particular data set.

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| Year | Current Tax |
| 2020-21 | 11,800,285 |
| 2019-20 | 15,437,436 |
| 2018-19 | 24,070,715 |
| 2017-18 | 28,608,148 |
| 2016-17 | 25,080,325 |

**Comment:** Current tax is the amount of income taxes payable/recoverable in respect of the current profit/ loss for a period. In the year of 2016-2017, Shepherd Industries Limited has the highest value of current tax that was 25,080,325in Taka. But as we can see the current tax or tax expense also decreased yearly and in the last year it went down to the minus figure that was 11,800,285 .We can assume this happened because of the Novel Coronavirus and the company was unable to bear the tax expense.

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| --- | --- | --- |
| Year | Total Assets | Total Liabilities |
| 2020-21 | 4,940,538,454 | 4,940,538,454 |
| 2019-20 | 4,811,881,581 | 4,811,881,581 |
| 2018-19 | 4,846,785,684 | 4,846,785,684 |
| 2017-18 | 4,877,553,398 | 2,441,848,589 |
| 2016-17 | 4,565,270,120 | 2,287,508,169 |

The chart gives information about the total assets and liabilities of Shepherd Industries Limited from 2016 to 2021.Total assets refer to the amount assets owned by a person or entity. The peak year was the 2020-2021. The company held 4,940,538,454. On the other hand, total liabilities are combined debts and obligations that an individual or company owes to outside parties. In this year of 2016-2017 Shepherd Industries Limited has the lowest value of total liabilities that was 2,287,508,169 in Taka. But highest total liabilities are the year of 2020-21.

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| Year | Book value of the fixed assets | Property Plant and equipments |
| 2020-21 | 2,367,745,275 | 1,690,701,853 |
| 2019-20 | 912,053,367 | 1,532,881,941 |
| 2018-19 | 894,312,777 | 1,532,881,941 |
| 2017-18 | 922,606,179 | 1,564,349,713 |
| 2016-17 | 953,048,888 | 1,525,712,624 |

The original cost of an asset is subtracted from any accumulated depreciation and impairment costs that have incurred since then. As part of numerous financial evaluations, book values of assets are routinely compared to market prices. So, we deducted the depreciation from the fixed and got the book value of the fixed asset. And here we can see from 2016-2017it gradually increased from953,048,888-taka to2,367,745,275. Here in this chart, we can observe that, as usual the highest amount of property plant and equipment company had had on 1,690,701,853.

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| Year | Share capital or paid up capital | Shareholders’ equity/ Total equity market value ( TA-TL) |
| 2020-21 | 1,502,892,420 | 2,204,475,160 |
| 2019-20 | 1,502,892,420 | 2,373,556,970 |
| 2018-19 | 1,366,265,840 | 2,395,578,568 |
| 2017-18 | 1,366,265,840 | 2,435,704,809 |
| 2016-17 | 1,242,059,860 | 2,277,761,951 |

Paid up capital is money received by a corporation via the direct sale of stoke to investors. In the beginning the company’s paid-up capital was lesser than it is today. It was 1,242,059,860.

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| year | Gross Profit | Operating Profit |
| 2020-21 | 72,962,088 | 1,525,890 |
| 2019-20 | 260,925,935 | 189,816,888.00 |
| 2018-19 | 380,808,916 | 325,396,078 |
| 2017-18 | 364,644,304 | 314,780,541 |
| 2016-17 | 315,409,707 | 272,338,655 |

In the year Shepherd Industry has the highest gross profit amount of 380,808,916. Gross profit decreased year by year Shepherd Industry. Operating profit decreased year by year and the most lowest in 2020-21.

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| year | Net Profit |
| 2020-21 | 154,957,029 |
| 2019-20 | 1,22,764,458 |
| 2018-19 | 23,026,200 |
| 2017-18 | 156,769,556 |
| 2016-17 | 127,992,497 |

Net profit is the measurement of a company's profit once operating costs, taxes, interest and depreciation have all been subtracted from its total revenues. Net Profit every year decreases to this company 2018-2020 fully losses .

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| year | EBIT |
| 2020-21 | 140,491,826 |
| 2019-20 | 146,460,011 |
| 2018-19 | 1,868,047 |
| 2017-18 | 187,370,366 |
| 2016-17 | 163,425,097 |

EBIT means Earnings before interest and taxes EBIT is an indicator of a company's profitability. EBIT can be calculated as revenue minus expenses excluding tax and interest. EBIT is used to analyze the performance of a company's core operations without the costs of the capital structure and tax expenses impacting profit. The larger your EBIT number, the more profitable your business operations, and the happier prospective lenders are likely to be. Even if your sales remain constant, you can increase your company’s EBIT by lowering your costs. Shepherd Industry Ebit is not in a good in 2018-2019.

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| year | Sale / Total turnover |
| 2020-21 | 2,347,787,239 |
| 2019-20 | 2,557,157,861 |
| 2018-19 | 2,867,534,079 |
| 2017-18 | 2,767,374,859 |
| 2016-17 | 2,578,968,478 |

Turnover is the total amount of money your business receives as a result of the sales from your goods and/or services over a certain period of time. Industry total turnover day by day increases. The highest selling is in 2018-2019 the amount is 2,867,534,079.

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| year | Retained earnings |
| 2020-21 | 179,760,513 |
| 2019-20 | 343,718,852 |
| 2018-19 | 496,674,284 |
| 2017-18 | 530,787,045 |
| 2016-17 | 490,401,459 |

The amount of net income left over for the business after dividends have been paid out is known as retained earnings. Here we collected the data from company’s official website and saw this unfortunate information. The company’s retained earnings began to fall during pandemic and it went down to179,760,513 in the last year 2021.

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| --- | --- |
| Year | Total Assets |
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| 2017-18 | 4,877,553,398 |
| 2016-17 | 4,565,270,120 |

**Comment:** The chart gives information about the asset from 2017 to 2021. In general, the graph show a gradual grow of the asset within this time.It is seen that the asset increased from 4,940,538,454 in2020 to 2021.In fact, the current tax the lowest of 4,565,270,120 in 2016 to 2017.

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**Comment:** The chart gives information about the fuel,power and gas cost, electicity expenses, selling and distribution expenses from 2017 to 2021. In general, the graph show a the fuel,power and gas cost gradual growing up but the electicity expenses, selling and distribution expenses little bit increasing day by day within this time.It is seen that the fuel,power and gas cost increased from 139,041,295 in 2020 to 2021.In fact, the electicity expenses, selling and distribution expenses are icreased from 7,829,627 and 10,729,819 in 2016 to 2017.

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| Year | Number of Employees |
| 2020-21 | 1013 |
| 2019-20 | 993 |
| 2018-19 | 935 |
| 2017-18 | 971 |
| 2016-17 | 729 |

**Comment:** The chart gives information about the number of employee from 2017 to 2021. In general, the graph show a gradual grow of the number of employee within this time.It is seen that the number of employee increased from 1013 in2020 to 2021.In fact, the current tax the lowest of 729 in 2016 to 2017.



**Comment:** The chart gives information about the production cost, operating expenses and materials cost(materials consumed) from 2017 to 2021. In general, the graph show a the production cost are decreased (2,287,782,129)in 2020 to 21, materials cost(materials consumed) increasing day by day suddenly its decreased (1,864,054,865) in 2020 to 21 also operating expenses are same (71,436,198) in 2020 to 21within this time.

**Conclusion:** After analyzing the data, we realize that the company is not stable. Gross profit and operating profit are going down day by day. EBIT is also decreasing. Moreover, the company's oil, electricity, selling and distribution costs are increasing day by day. Which is not a positive sign for a company. But the number of employees in the company is increasing year by year. Production costs and operating costs have risen, but sales or net profit have not.

So, we get a clear view of this particular company after analyzing the last 5-year annual report. It helps us to understand better a company and also its financial condition.