

Renwick, Jaineswar & Co.(BD) Limited  
Share Office, Chinishilpa Bhaban (5<sup>th</sup> floor)  
3 Dilkushs C/A, Dhaka-1000.



মুজিববর্ষের দর্শন  
টেকসই শিল্পায়ন

Sub: Adoption 2<sup>nd</sup> Quarter Financial Statements for the financial year 2021-2022.

Dear Sir,

This is for your kind information that the Board Directors of Renwick, Jaineswar & Co (BD) Ltd. In its meeting held on January 27, 2022 at 2.35 p.m. has approved 2<sup>nd</sup> quarter (un-audited) Financial Statements of the Company for the financial year 2021-2022. The significant features of the said Financial Statements and other major decisions of the meeting were as follows:

1. Financial position of the Company:


| Particulars             | 1 <sup>st</sup> July 2021 to 31 <sup>st</sup> December 2021 | 1 <sup>st</sup> July 2020 to 31 <sup>st</sup> December 2020 | 1 <sup>st</sup> October 2021 to 31 <sup>st</sup> December 2021 | 1 <sup>st</sup> October 2020 to 31 <sup>st</sup> December 2020 |
|-------------------------|---|---|--|--|
| Earning Per Share (EPS) | (9.77)  | (8.70)  | (3.85)   | (8.30)   |

| Particulars                     | 31 <sup>st</sup> December 2021 | 30 <sup>th</sup> June 2021 |
|---------------------------------|--------------------------------|----------------------------|
| Net Asset Value (NAV) Per Share | (33.02)                        | (23.25)                    |

| Particulars                               | 1 <sup>st</sup> July 2021 to 31 <sup>st</sup> December 2021 | 1 <sup>st</sup> July 2020 to 31 <sup>st</sup> December 2020 |
|---|---|---|
| Net Operating Cash Flow Per Share (NOCFS) | 1.74  | 1.13  |

2. Recommendation for Dividend : No dividend declaration

By order of the Board of Director

  
(Khadiza Sultana)  
Company Secretary

Significant deviations:

1. Earning per share (EPS) is negative for loss compare to last year in same period .cost of goods sold Increased compare to last year sales volume.
2. Net operating cash flow per share increased due to the increased collection from customer and other income.
3. Net assets value per share (NAV) is negatively increased significantly from the same period of the last year mainly due to the Increased liability.

Notes:

Compliance with Listing Rules 2015 of Dhaka Stock Exchange Limited, the Company is pleased to publish the Un-audited financial statements for the second Quarter (Q2) period ended on December, 2021 in a Bengali, English and an online newspaper. The detail of the published quarterly financial statements will be available in the website. [rjc.bsfc.gov.bd](http://rjc.bsfc.gov.bd).

RENWICK, JAINESWAR & CO. (BD) LTD.

Dear Shareholder,

We are pleased to furnish the 2nd Quarter un-audited financial statement for the period from 1st July '21 to 31st December '21 for your kind information.

Statement of Financial Position (unaudited) As at 31 December 2021

(Figure in-Lac)

|                                       | Notes | As at<br>31 December 2021 | As at<br>30 June 2021 |
|---------------------------------------|-------|---------------------------|-----------------------|
| <b>Assets</b>                         |       |                           |                       |
| <b>Non current Asset</b>              | 6     | <b>433.96</b>             | <b>444.96</b>         |
| Property plant and equipment          |       | 433.96                    | 444.96                |
| <b>Current Asset</b>                  |       | <b>3,551.66</b>           | <b>3,362.22</b>       |
| Inventory                             | 7     | 1,179.79                  | 1,272.35              |
| Trade and other Receivable            |       | 2,091.97                  | 1,831.93              |
| Advances, Deposits and prepayment     | -     | 133.66                    | 146.45                |
| Advance Income Tax                    |       | 65.60                     | 65.60                 |
| Cash and Cash Equivalents             | 8     | <b>80.64</b>              | <b>45.89</b>          |
| <b>Total assets</b>                   |       | <b>3,985.62</b>           | <b>3,807.18</b>       |
| <b>Equity and Liabilities</b>         |       |                           |                       |
| <b>Equity</b>                         | -     | <b>(660.33)</b>           | <b>(464.91)</b>       |
| Share Capital                         | -     | 200.00                    | 200.00                |
| Retained Earnings                     | -     | (1,868.94)                | (1,673.52)            |
| Capital Reserve                       | -     | 2.63                      | 2.63                  |
| Quasi Equity Loan From Govt.          |       | 1,005.98                  | 1,005.98              |
| <b>Liabilities</b>                    |       |                           |                       |
| <b>Non Current Liabilities</b>        |       | <b>783.98</b>             | <b>778.24</b>         |
| Foreign Currency Loan (Chaina Credit) |       | 50.24                     | 50.24                 |
| ADP Local Currency Loan (BMRE)        |       | 169.00                    | 169.00                |
| Interest provision (Chaina Credit)    |       | 73.42                     | 71.92                 |
| Interest provision on ADP Loan (BMRE) |       | 476.55                    | 472.31                |
| Deferred Tax Liability                |       | 14.77                     | 14.77                 |
| <b>Current Liabilities</b>            |       | <b>3,861.97</b>           | <b>3,493.85</b>       |
| Liabilities for Goods                 |       | 507.17                    | 551.92                |
| Liabilities for Expenses              |       | 456.79                    | 433.63                |
| Liabilities for other Finance         |       | 2,156.90                  | 1,776.93              |
| Worker profit participation fund      |       | 0.02                      | 0.02                  |
| Provision for leave pay and Gratuity  |       | 574.58                    | 567.34                |
| Provision for income tax              |       | 166.51                    | 164.01                |
| <b>Total Liabilities</b>              |       | <b>4,645.95</b>           | <b>4,272.09</b>       |
| <b>Total equity and Liabilities</b>   |       | <b>3,985.62</b>           | <b>3,807.18</b>       |
| <b>Net Assets Value per share</b>     |       | <b>(33.02)</b>            | <b>(23.25)</b>        |

*s/d*  
GM (Finance)

*s/d*  
Com (Secretary)

*s/d*  
Managing Director

*s/d*  
Director

*s/d*  
Director

RENWICK, JAJNESWAR & CO. (BD) LTD.

Statement of Comprehensive income (Un-audited) for the  
2nd Quarter ended 31 December 2021

(Figure in- Lac)

| Particulars                                  | Notes | July 2021 to<br>December 21 | July 2020 to<br>December 2020 | October'21 to<br>December 2021 | October'20 to<br>December 2020 |
|--|-------|-----------------------------|-------------------------------|--------------------------------|--------------------------------|
| Turnover and other Income                    |       | 416.41                      | 397.20                        | 303.93                         | 178.14                         |
| <b>Cost of Goods sold</b>                    |       | <b>562.40</b>               | <b>508.71</b>                 | <b>357.64</b>                  | <b>307.07</b>                  |
| Gross Profit/Loss                            |       | (145.99)                    | (111.51)                      | (53.71)                        | (128.93)                       |
| Operating Expenses                           |       | 41.19                       | 54.42                         | 18.52                          | 33.19                          |
| Operating Profit/Loss                        |       | (187.18)                    | (165.93)                      | (72.23)                        | (162.12)                       |
| Financial Expenses                           |       | 5.74                        | 5.74                          | 2.87                           | 2.87                           |
| Profit/loss before Tax & WPPF                |       | (192.92)                    | 171.67                        | (75.10)                        | (164.99)                       |
| Provision for WPPF                           |       | 0.00                        | 0.00                          | 0                              | 0.00                           |
| <b>Profit/Loss before Tax</b>                |       | <b>(192.92)</b>             | <b>(171.67)</b>               | <b>(75.10)</b>                 | <b>(164.99)</b>                |
| Income Tax Expenses (minimum<br>tax @ 60%)   |       | 2.50                        | 2.38                          | 1.83                           | 1.07                           |
| Current Tax                                  |       | 2.50                        | 2.38                          | 1.83                           | 1.07                           |
| Deferred Tax                                 |       | 0.00                        | 0.00                          | 0                              | 0.00                           |
| Net Profit/Loss after Tax                    |       | (195.42)                    | (174.05)                      | (76.93)                        | (166.06)                       |
| Other Comprehensive<br>Income/Expences       |       | 0.00                        | 0.00                          | 0                              | 0.00                           |
| Other Comprehensive Income for<br>the Period |       | 0.00                        | 0.00                          | 0                              | 0.00                           |
| Earning per share                            |       | (9.77)                      | (8.70)                        | (3.85)                         | (8.30)                         |

Statement of Change of Equity (Un-audited) to 31 December 2020

Figure in Tk

| Particulars  | Share Capital (tk) | Retained Earning | Total            |
|--|--------------------|------------------|------------------|
| At 1st July 2021                                   | 20,000,000.00      | (167,351,919.00) | (147,351,919.00) |
| Net Profit/Loss 1st July 21 to 31<br>December 2021 |                    | (19541846.00)    | (19,541,846.00)  |
| At 31 December 2021                                | 20,000,000.00      | (186,893,765.00) | (166,893,765.00) |
| At 1st July 2020                                   | 20,000,000.00      | (120,704,443.00) | (100,704,443.00) |
| Net Profit/Loss 1st July 20 to 31<br>December 2020 |                    | (17405320.00)    | (17405320.00)    |
| At 31 December 2020                                | 20000000.00        | (138,109,763.00) | (118,109,763.00) |

*s/d*  
General Manager (Fin.)

*s/d s/d*  
Com. Secre Managing Director

*s/d*  
Director

*s/d*  
Director

RENWICK, JAINESWAR & CO. (BD) LTD.  
Cash Flow Statement (Un-audited)  
as on 2nd Quarter ended 31 December 2021

| Particulars   | 2nd Quarter ended 31<br>December 2021 | 2nd Quarter ended 31<br>December 2020 |
|---|---------------------------------------|---------------------------------------|
| <b>Cash flow from Operating Activities</b>                        |                                       |                                       |
| Collection from customer & other income                           | 416.41                                | 428.13                                |
| Payment for cost & Expences                                       | 381.66                                | 405.52                                |
| Income Tax paid or Dedection                                      | 0.00                                  | 0.00                                  |
| <b>Net cash from/(used in) Operating activities</b>               | <b>34.75</b>                          | <b>22.61</b>                          |
| <b>Cash flow from Investing Activities</b>                        | <b>0.00</b>                           | <b>0.00</b>                           |
| Acquisition of fixed Assets                                       | 0.00                                  | 0.00                                  |
| Acquisition of Long Term Assets                                   | 0.00                                  | 0.00                                  |
| Acquisition of Long Term Assets                                   | 0.00                                  | 0.00                                  |
| Sales proceed Long Term Assets                                    | 0.00                                  | 0.00                                  |
| <b>Net cash from/(used in) Investing activities</b>               | <b>0.00</b>                           | <b>0.00</b>                           |
| <b>Cash flow from Financing Activities</b>                        | <b>0.00</b>                           | <b>0.00</b>                           |
| Income of sales at per/premium                                    | 0.00                                  | 0.00                                  |
| Short term bank loan received                                     | 0.00                                  | 0.00                                  |
| Long term bank loan received                                      | 0.00                                  | 0.00                                  |
| Divident of Loan  | 0.00                                  | 0.00                                  |
| <b>Net cash from.(used in) Financing activities</b>               | <b>0.00</b>                           | <b>0.00</b>                           |
| Net increase/decrease in cash and cash equivalents                | 34.75                                 | 22.61                                 |
| Cash and cash equivalents at the Beginning period                 | 45.89                                 | 40.78                                 |
| <b>Cash and Cash equivalents at the end of period</b>             | <b>80.64</b>                          | <b>63.39</b>                          |
| Closing Cash and Cash equivalents Have been arrived at as follows | 0.74                                  | 5.17                                  |
| Cash at Bank Balance  | 79.90                                 | 58.22                                 |
| <b>Net Operating Cash flow per share</b>                          | <b>1.74</b>                           | <b>1.13</b>                           |

*s/d*  
GM (Fin.)

*s/d*  
Com. Secretary

*s/d*  
Managing Director

*s/d*  
Director

*s/d*  
Director