

Renwick, Jajneswar & Co.(BD) Limited
Share Office, Chinishilpa Bhaban (5th floor)
3 Dilkusha C/A, Dhaka-1000.

This is for your kind information that the Board Directors of Renwick, Jajneswar & Co (BD) Ltd. In its meeting held on January 28, 2024 at 2:35 p.m. has approved 2nd quarter (un-audited) Financial Statements of the Company for the financial year 2023-2024. 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 st July 2023 to 31 st December 2023	1 st July 2022 to 31 st December 2022	1 st October 2023 to 31 st December 2023	1 st October 2022 to 31 st December 2022
Earning Per Share (EPS)	(14.90)	(10.57)	(6.60)	(5.60)

Particulars	31 st December 2023	30 th June 2023
Net Asset Value (NAV) Per Share	(101.81)	(87.88)

Particulars	1 st July 2023 to 31 st December 2023	1 st July 2022 to 31 st December 2022
Net Operating Cash Flow Per Share (NOCFS)	0.03	1.49

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 negatively increased compare to last year in the same period due to decrease of sales volume.
2. Net assets value per share (NAV) is negatively increased significantly from the same period of the last year due to decrease of inventory, Trade and other receivable.
3. Net operating cash flow per share (NOCFPS) is decreased significantly from the same period of the last year due to decrease of sales volume and decrease of collection from customer.

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) ended on December, 2023 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

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'23 to 31st December '23 for your kind information.

Statement of Financial Position (unaudited) As at 31 December 2023

(Figure in-Lac)

	Notes	As at 31 December 2023	As at 30 June 2023
Assets			
Non current Asset	6	437.65	448.65
Property plant and equipment		437.65	448.65
Current Asset		2,821.10	3,071.54
Inventory	7	1,054.29	1,214.45
Trade and other Receivable		1,563.81	1,674.52
Advances, Deposits and prepayment	-	127.54	127.02
Advance Income Tax		35.90	35.90
Cash and Cash Equivalents	8	39.56	19.65
Total assets		3,258.75	3,520.19
Equity and Liabilities			
Equity	-	(2,036.22)	(1,757.56)
Share Capital	-	200.00	200.00
Retaine'd Earning	-	(3,324.08)	(3,026.17)
Govt. Grant		79.25	60.00
Capital Reserve	-	2.63	2.63
Quasi Equity Loan From Govt.		1,005.98	1,005.98
Liabilities			
Non Current Liabilities		810.60	804.86
Foreign Currency Loan (Chaina Credit)		50.24	50.24
ADP Local Currency Loan (BMRE)		169.00	169.00
Interest provision (Chaina Credit)		79.45	77.95
Interest provision on ADP Loan (BMRE)		493.45	489.21
Deferred Tax Liability		18.46	18.46
Current Liabilities		4,484.36	4,472.89
Unpaid Dividend		0.78	0.78
Liabilities for Goods		260.55	270.85
Liabilities for Expenses		511.31	491.98
Liabilities for for other Finance		899.41	843.48
Bangladesh Welfare Foundation		0.00	0.56
Worker profit particcipation fund		0.02	0.02
Provision for leave pay and Gratuity		744.78	756.74
BSFIC Current Account		1,704.50	1,747.20
Inter-Project & Others		202.38	202.38
Provision for income tax		160.63	158.90
Total Liabilities		5,294.96	5,277.75
Totaal equity and Liabilities		3,258.74	3,520.19
Net Assets Value per share		(101.81)	(87.88)

s/d
GM (Finance)

s/d
Com (Secretary)

s/d
Managing Director

s/d
Director

s/d
Director

RENWICK, JAINESWAR & CO. (BD) LTD.

Statement of Comprehensive income (Un-audited) for the
2nd Quarter ended 31 December 2023

(Figure in- Lac)

Particulars	Notes	July 2023 to December 23	July 2022 to December 2022	October'23 to December 2023	October'22 to December 2022
Turnover and other Income		288.99	400.49	168.81	196.49
Cost of Goods sold		546.54	560.54	272.81	278.23
Gross Profit/Loss		(257.55)	(160.05)	(104.00)	(81.74)
Operating Expenses		32.89	43.25	24.21	26.29
Operating Profit		(290.44)	(203.30)	(128.21)	(108.03)
Financial Expenses		5.74	5.74	2.87	2.87
Profit/loss before Tax & WPPF		(296.18)	(209.04)	(131.08)	(110.90)
Provision for WPPF		0.00	0.00	0	0.00
Profit/Loss before Tax		(296.18)	(209.04)	(131.08)	(110.90)
Income Tax Expenses (minimum tax 0.60%)		1.73	2.40	1.01	1.18
Current Tax		1.73	2.40	1.01	1.18
Deferred Tax		0.00	0.00	0	0.00
Net Profit/Loss after Tax		(297.91)	(211.44)	(132.09)	(112.08)
Other Comprehensive Income/Expences		0.00	0.00	0	0.00
Other Comprehensive Income for the Period		0.00	0.00	0	0.00
Earning per share		(14.90)	(10.57)	(6.60)	(5.60)

Statement of Change of Equity (Un-audited) to 31 December 2023

Figure in Tk

Particulars	Share Capital (tk)	Retained Earning	Total
At 1st July 2023	20,000,000.00	(302,617,288.00)	(282,617,288.00)
Net Profit/Loss 1st July 23 to 31 December 2023		(29791148.85)	(29,791,148.85)
At 31 December 2023	20,000,000.00	(332,408,436.85)	(312,408,436.85)
At 1st July 2022	20,000,000.00	(253,828,476.00)	(233,828,476.00)
Net Profit/Loss 1st July 22 to 31 December 2022		(21144294.00)	(21144294.00)
At 31 December 2022	20000000.00	(274,972,770.00)	(254,972,770.00)

s/d
General Manager (Fin.)

s/d s/d
Com. Secret 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 2023

Particulars	2nd Quarter ended 31 December 2023	2nd Quarter ended 31 December 2022
Cash flow from Operating Activities		
Collection from customer & other income	288.99	400.49
Payment for cost & Expences	288.33	370.74
Income Tax paid or Deduction	0.00	0.00
Net cash from/(used in) Operating activities	0.66	29.75
Cash flow from Investing Activities	0.00	0.00
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
Net cash from/(used in) Investing activities	0.00	0.00
Cash flow from Financing Activities	0.00	0.00
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
Government Grant	19.25	0.00
Net cash from.(used in) Financing activities	19.25	0.00
Net increase/decrease in cash and cash equivalents	19.91	29.75
Cash and cash equivalents at the Beginning period	19.65	13.23
Cash and Cash equivalents at the end of period	39.56	42.98
Closing Cash and Cash equivalents Have been arrived at as follows	0.69	1.75
Cash at Bank Balance	38.87	41.23
Net Operating Cash flow per share	0.03	1.49

s/d
GM (Fin.)

s/d
Com. Secretary

s/d
Managing Director

s/d
Director

s/d
Director